OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

England & Wales · Charity number 1159063

Details

Other names	OSCAR'S PBT
Status	Registered
Legal form	CIO
Registered	2014-11-04
Register	View on the Charity Commission register

Contact

Address	Blake House 18 Blake Street York
Phone	01904373009
Email	phil@oscarscharity.org
Website	www.oscarscharity.org

Activities

Objects: THE OBJECT OF OSCAR?S PAEDIATRIC BRAIN TUMOUR CHARITY IS FOR THE PUBLIC BENEFIT, THE ADVANCEMENT OF HEALTH, SPECIFICALLY IN AID OF PAEDIATRIC BRAIN TUMOUR RESEARCH AND AWARENESS, AND ASSISTING IN THE TREATMENT, SUPPORT, AND CARE OF PAEDIATRIC BRAIN TUMOUR PATIENTS, IN PARTICULAR BUT NOT EXCLUSIVELY BY:FUNDING OR CO-FUNDING PAEDIATRIC BRAIN TUMOUR RESEARCH PROGRAMMES OR PROJECTS.FUNDING OR CO-FUNDING SUPPORT AND CARE PROGRAMMES FOR PAEDIATRIC BRAIN TUMOUR PATIENTS AND THEIR FAMILIES.FUNDING OR CO-FUNDING PROJECTS THAT INCREASE AWARENESS OF PAEDIATRIC BRAIN TUMOURS AND THE SIGNS AND SYMPTOMS ASSOCIATED WITH THEM.PART-FUNDING PAEDIATRIC BRAIN TUMOUR TREATMENT PROGRAMMES OUTSIDE THE UK IN CASES WHERE THERE ARE NO SUCCESSFUL NHS FUNDED TREATMENT PROTOCOLS AVAILABLE TO THEM.

Activities: OSCAR's Paediatric Brain Tumour Charity exists to provide ongoing support and care for children with brain tumours and their families, raise awareness of the signs and symptoms to help better and faster diagnosis, and fund research into new and innovative treatments across the paediatric pathway.

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Classification

- **How:** Provides Other Finance, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£381,634	£389,744	-	-
2024-12-31	£287,495	£189,167	-	-
2024-03-31	£168,523	£195,719	-	-
2023-03-31	£112,984	£102,481	-	-
2022-03-31	£57,943	£36,435	-	-
2021-03-31	£16,168	£29,563	-	-

Trustees

Name	Role	Appointed
Marie Tulinius Hughes	Chair	2023-11-15
Alice Beckwith		2019-11-01
Dr Matthew John Taylor		2023-03-24
Holly Dixon		2025-06-01
Lisa Dawson		2025-07-08
Nicola Diane Page		2026-07-01
Ryan Mathew		2023-01-01
Samantha Beswick		2025-01-01

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OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

England & Wales - Charity number 1159063

Accounts

Docusign Envelope ID: 7EE7D7D5-C23A-844E-8048-CECACD49BF2A

Charity registration number 1159063

OSCAR's Paediatric Brain Tumour Charity

Annual Report And Unaudited Financial Statements

For The Year Ended 31 December 2025

Docusign Envelope ID: 7EE7D7D5-C23A-844E-8048-CECACD49BF2A

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs M T Hughes	
	Mrs A Beckwith	
	Mrs L J Dawson	(Appointed 8 July 2025)
	Mr R K Mathew	
	Dr M J Taylor	
	Mrs S Beswick	(Appointed 1 January 2025)
	Ms H Dixon	(Appointed 1 June 2025)
Charity number	1159063	
Registered office	Blake House 18 Blake Street York YO1 8QH	
Independent examiner	Jessica Lawrence FCA CTA Azets Audit Services Limited 12 King Street Leeds LS1 2HL	

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OSCAR’S PAEDIATRIC BRAIN TUMOUR CHARITY

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OSCAR’S PAEDIATRIC BRAIN TUMOUR CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

Objectives and activities

a. Policies and objectives

The object of OSCAR's Paediatric Brain Tumour Charity is for the public benefit, the advancement of health, specifically in aid of paediatric brain tumour research and awareness, and assisting in the treatment, support, and care of paediatric brain tumour patients, in particular but not exclusively by:

1. Funding or co-funding paediatric brain tumour research programmes or projects.

2. Funding or co-funding support and care programmes for paediatric brain tumour patients and their families.

3. Funding or co-funding projects that increase awareness of paediatric brain tumours and the signs and symptoms associated with them.

4. Part-funding paediatric brain tumour treatment programmes outside the UK in cases where there are no successful NHS funded treatment protocols available to them.

In setting the objectives and planning the activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit. Details of how the charity has carried out its activities for public benefit are given in the achievements and performance section.

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b. Activities undertaken to achieve objectives

The Charity has continued to work with a number of organisations to achieve the following objectives:

1. Partnering with the National Lottery and children's author Elizabeth Green to write 'When Oscar Lost His Feathers', a book aimed to support young children affected by a brain tumour, their families and friends.

2. Working closely with educational psychologists and teaching staff, and building on our previous work in schools, we developed Oscar's Classroom, creating specialised resources, key guidance, training, lesson plans and more to help schools support not just the child, but the entire school community.

3. We launched our mental health programme LifeLine, working closely with Angela Beasley Counselling and other providers across the UK to provide tailored support to children and their families.

4. We also launched Heads Together, our tailored family support programme which puts understanding the needs of families first. Our Family Support Officers have kept in touch with over 100 families throughout 2025 from newly-diagnosed to those going through treatment, dealing with surviving the after-effects, or parents and siblings coping with bereavement. We partnered with numerous providers, from GCSE tutors and private swimming teachers, to physiotherapists and adapted bike manufacturers.

5. OSCAR's delivered 71 Booster Boxes to 40 families across 24 counties in England as well as Wales, Scotland and Northern Ireland, with 45% of families accessing additional support services after receiving boxes, assisted in part by Yorkshire's Finest Hampers.

6. Planning for The Bridge began in 2025 ahead of its launch in 2026, to raise awareness of what York families go through when a child needs brain tumour treatment at specialist hospitals outside of the city. We worked closely with parents that the charity has previously supported over the last 12 years to hear their lived experience of a highly fragmented and poorly co-ordinated system, that sees them having to repeat their story to doctors, schools, therapists, educational psychologists, local authorities and hospices in order to get help. To deliver the project we initiated conversations with City of York Council, The University of York and York and Scarborough Teaching Hospitals NHS Foundation Trust. We know from our work across the UK that this issue is the same in many other towns, and we anticipate this project in York being a pilot that we will look to replicate elsewhere.

7. Organising fundraising events to increase income, including Raw Adventures to deliver our annual Family Challenge (Ullswater Way), Run For All for the Yorkshire Marathon and UK Running Events for the Inflatable 5k.

8. Continued to target hospices as a way to make families aware of the work we do, including Children's Hospices South West, Forget Me Not Children's Hospice (Huddersfield), Chestnut Tree House (near Arundel, West Sussex) and Noah's Ark Children's Hospice (North London).

9. Funding or co-funding paediatric brain tumour research programmes or projects in conjunction with Leeds Teaching Hospitals, Institute of Cancer Research: Royal Cancer Hospital Research, Great North Children's Hospital and the University of York.

10. Partnering with the newly created Brain Tumour Focus CIC to raise funds to purchase a portable MRI unit for Leeds Teaching Hospitals.

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c. Main activities undertaken to further the Charity's purposes for the public benefit

Ongoing

In 2025, responding to requests from families and funded by the National Lottery, we worked with a children's author to create *When Oscar Lost His Feathers*, a gentle book to help young children and those around them understand a brain tumour diagnosis and support difficult conversations. We also began developing Oscar's Classroom, bringing together education experts to create practical guidance, training, lesson plans and resources so schools can better support pupils, families and staff when a child is diagnosed, helping whole school communities to feel informed, included and able to thrive.

Support

In 2025, we delivered tailored, practical family support through our Heads Together programme, responding to individual needs such as mobility equipment, specialist tutoring and safe sleeping solutions. Our Family Support Officers maintained regular contact with over 100 families, helping them feel less alone and providing advice, guidance, comfort and practical help from diagnosis through treatment, long-term effects and bereavement,

Care

In 2025, our flagship Booster Boxes project provided a tailored box of gifts to children with a brain tumour diagnosis and their siblings, offering comfort, distraction and a sense of being seen at an incredibly difficult time. We delivered 71 Booster Boxes to 40 families across 24 counties in England, as well as Wales, Scotland and Northern Ireland, and 45% of families went on to access additional support services after receiving a box. The boxes act as a gateway for families to seek further support from the charity, helping families feel connected and cared for, lifting spirits and building resilience, and ensuring siblings also feel seen when much of the focus is on the child in treatment.

Awareness

The Bridge has been shaped through close work with parents previously supported by OSCAR's over the last 12 years, gathering lived experience of a system that is fragmented and poorly co-ordinated. Families described needing to repeat their story across multiple services and settings, and this is particularly an issue in York where the charity is based. Using our newly created Parent Panel, we plan to share the findings with partners across health, education, hospices and the voluntary sector to support the development of a better model of co-ordinated support for the future.

Research

We began initial research into another new project, Unseen Families, focusing on improving access to OSCAR's support for under-represented communities, including refugees and asylum seekers, travelling families, non-English speakers, digitally-excluded families, and families experiencing housing insecurity. The project will identify and map barriers through hospital and community partnerships and direct family engagement, then turn learning into a practical action plan. Planned outputs include culturally appropriate multilingual information and a trusted-partner referral framework to increase awareness, understanding, and confidence in seeking help.

In 2025, work started on the four medical research projects we announced in late 2024, investing £66,710.54, with early progress reported across sequencing, immunotherapy, survivorship, and psychological and social wellbeing research.

Financial and Systems Management

We maintained robust financial and operational oversight throughout the year, ensuring all charitable funds were properly managed and directed to our core objectives. Our integrated approach to systems management - combining financial controls, a Customer Relationship Management System, and streamlined processes - has created a solid foundation that allows staff to work efficiently and effectively. These improvements ensure we can maximise the impact of every pound donated while maintaining the highest standards of governance and accountability.

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Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Financial review

The Charity raised £381,634 during the year.

The net deficit was £8,110 (December 2024: surplus £98,328) for the year and the unrestricted funds balance as at 31 December 2025 was £217,836 (December 2024: £243,425) including £57,784 (December 2024: £50,000) designated funds. The free reserves as at 31 December 2025 were £160,052 (December 2024: £193,425).

The Charity's reserves policy takes into account the Charity's financial circumstances and other relevant factors. It demonstrates the Charity's resilience and capacity to manage unforeseen financial difficulties. The Trustees regularly monitor and review the effectiveness of the policy in the light of the changing funding and financial climate and other risks. The Charity's reserves policy should give confidence to our stakeholders that the Charity's finances are being managed and can also provide an indicator of future funding needs.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to five month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period and amounted to £93,377 at December 2025.

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Plans for future periods

2025 was a period of consolidation, where we embedded our flagship projects, launched new ones and refined our policies and procedures. This has ensured that we are positioned for effective and sustainable growth from 2026 to 2030. Our 5 year strategy, which will see us grow to £770,000 income and a staff team of 12 by 2030, has been planned to be gradual and measured.

Strategic Planning

We will develop and monitor our 5-Year Strategy with clear objectives and milestones for the charity's growth and impact. This collaborative process will involve trustees, staff and key stakeholders, ensuring our future direction aligns with the needs of the children and families we support while maintaining financial sustainability.

We will continue to strengthen our governance systems, including finance, HR, data management, internal and external communications, and partnerships.

Our Family Support Officers will continue their vital work with children and families, ensuring they receive the tailored and comprehensive support that they deserve. Via Oscar's Classroom they will also continue providing guidance to schools where a child has a brain tumour diagnosis.

As part of our family support work, we will build relationships with partner organisations for mutual referrals. These will include children's hospices, specialist therapeutic support services, respite care providers, and charities offering family holidays.

We will maintain our commitment to funding vital medical research, utilising our partnership with Brain Tumour Focus CIC.

We will also establish a Legacy and Major Donor Programme for launch in 2026, following research undertaken in 2025.

Financial Management

We will uphold robust financial controls and reporting mechanisms, ensuring transparency and accountability throughout our operations.

Measuring Impact

We will continue to implement a comprehensive impact measurement framework to better understand and communicate our effectiveness. This will include collecting both quantitative and qualitative data from the families we support, enabling us to demonstrate our impact to supporters and continuously improve our services. We will produce an annual Impact Report.

Digital Transformation

We will continue to enhance our digital capabilities to improve efficiency and reach. This includes updating our website regularly, continuing to optimise our social media presence, and exploring digital fundraising opportunities to engage a wider audience.

Community Engagement

We will strengthen our community connections through regular events, volunteer opportunities, and awareness campaigns. Building a strong supporter community is essential for our long-term sustainability and growth.

Summary

By focusing on these key areas in 2026, we will establish a solid foundation for OSCAR's Charity to thrive and expand in the coming years, ensuring we can continue providing essential support to anyone in the UK affected by a childhood brain tumour.

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OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mrs S Gray	(Resigned 22 May 2025)
Mrs M T Hughes	
Mrs A Beckwith	
Mrs L J Dawson	(Appointed 8 July 2025)
Mr R K Mathew	
Dr M J Taylor	
Mrs S Beswick	(Appointed 1 January 2025)
Ms H Dixon	(Appointed 1 June 2025)

a. Methods of appointment or election of Trustees

The serving Trustees have the power to appoint new Trustees.

b. Organisational structure and decision-making policies

OSCAR's Paediatric Brain Tumour Charity is a charitable incorporated organisation and was registered on 4 November 2014. The charity is governed under a constitution dated 8 September 2014, updated July 2022.

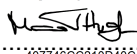
The Board of Trustees and Chief Executive are responsible for the Charity's development and ensuring adherence to policies and procedures, the day to day running of the Charity and ensuring the effective management of human and financial resources, whilst the Charity Manager is responsible for building relationships with families and communities as well as organising tailored support.

c. Fundraising

OSCAR's Paediatric Brain Tumour Charity does not use external fundraisers or use promotional materials to raise funds. All funds are raised by our own events, supporters' events and donations, for example the Marathon and Family Challenge walks, and grants from trusts and foundations.

The Trustees' report was approved by the Board of Trustees.

Signed by:



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Mrs M T Hughes
Trustee

Date: 10 June 2026

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OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

I report to the Trustees on my examination of the financial statements of OSCAR's Paediatric Brain Tumour Charity (the charity) for the year ended 31 December 2025.

This report is made solely to the Charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I 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 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 charity as required by section 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Signed by:
Jessica Lawrence
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Jessica Lawrence FCA CTA

Azets Audit Services Limited
12 King Street
Leeds
LS1 2HL

Dated: 10 June 2026

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OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds Period ended 2024 £	Restricted funds Period ended 2024 £	Total Period ended 2024 £
Income from:							
Donations and legacies	**3**	58,249	123,196	181,445	98,535	14,695	113,230
Other trading activities	**4**	195,590	-	195,590	169,249	2,500	171,749
Investments	**5**	4,599	-	4,599	2,516	-	2,516
Total income		258,438	123,196	381,634	270,300	17,195	287,495
Expenditure on:							
Raising funds	**6**	127,773	-	127,773	93,028	-	93,028
Charitable activities	**7**	156,254	105,717	261,971	89,380	6,759	96,139
Total expenditure		284,027	105,717	389,744	182,408	6,759	189,167
Net income/(expenditure) and movement in funds		(25,589)	17,479	(8,110)	87,892	10,436	98,328
Reconciliation of funds:							
Fund balances at 1 January 2025		243,425	21,495	264,920	155,533	11,059	166,592
Fund balances at 31 December 2025		217,836	38,974	256,810	243,425	21,495	264,920

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 Period ended £	2024 Period ended £
Fixed assets					
Intangible assets	**13**		3,923		5,161
Tangible assets	**14**		2,691		936
			6,614		6,097
Current assets					
Debtors	**15**	7,938		11,935	
Cash at bank and in hand		303,147		259,868	
		311,085		271,803	
Creditors: amounts falling due within one year	**16**	(60,889)		(12,980)	
Net current assets			250,196		258,823
Total assets less current liabilities			256,810		264,920
The funds of the charity					
Restricted income funds	**20**		38,974		21,495
Unrestricted funds	**21**		217,836		243,425
			256,810		264,920

The financial statements were approved by the Trustees on 10 June 2026

Signed by:

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Mrs M T Hughes
Trustee

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OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

OSCAR's Paediatric Brain Tumour Charity is a charity registered with the Charity Commission in England and Wales under the registered number 1159063.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website development	5 years straight line

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

OSCAR's Paediatric Brain Tumour Charity is a registered charity and as such is a charity within the meaning of Schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

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1 Accounting policies **(Continued)**

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Grants payable

Grants payable are commitments (including payments) made to third parties in the furtherance of the charitable objectives of the charity. Single or multi-year grants are accounted for as grants payable when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside the control of the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees have judged that there are no estimates or assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
				Period ended	Period ended	Period ended
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	38,244	47,916	86,160	61,575	-	61,575
Grants	12,500	75,280	87,780	36,960	14,695	51,655
Donated goods and services	7,505	-	7,505	-	-	-
	58,249	123,196	181,445	98,535	14,695	113,230

Donated goods and services

This includes £2,517 fundraising costs, £200 Heads Together, £1,500 booster boxes, £64 printing, £432 website costs, £2,500 rent, £265 staff training and £27 travel.

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4 Income from other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
				Period ended	Period ended	Period ended
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Fundraising events	180,165	-	180,165	148,339	2,500	150,839
Sponsorships and social lotteries	15,425	-	15,425	20,910	-	20,910
Other trading activities	195,590	-	195,590	169,249	2,500	171,749

5 Income from investments

	Unrestricted funds	Unrestricted funds
		Period ended
	2025	2024
	£	£
Interest receivable	4,599	2,516

6 Raising funds

	Unrestricted funds	Unrestricted funds
		Period ended
	2025	2024
	£	£
Event costs	18,056	26,133
Legal and professional	1,200	681
Charges	4,964	5,055
Advertising	5,033	2,387
Fundraising costs	13,455	10,599
Staff costs	70,996	25,715
Depreciation and amortisation	2,704	1,483
Printing, postage and stationery	707	1,123
Website hosting	-	810
Subscriptions	7,991	1,519
Merchandise purchases	-	4,713
Patient treatment	-	2,947
Insurance	1,221	896
Sundry expenses	1,446	2,967
Consulting	-	6,000
	127,773	93,028

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7 Charitable activities

	Charitable expenditure 2025 £	Charitable expenditure Period ended 2024 £
Staff costs	58,147	34,871
Consulting	-	36,190
Booster boxes	11,019	6,288
Travel	3,735	3,853
Fundraising costs	-	4,463
Heads Together costs	7,131	-
School support costs	2,200	-
Book costs	4,306	-
Patient treatment	6,871	-
	93,409	85,665
Grant funding of activities (see note 8)	81,631	3,507
Share of support costs (see note 9)	86,931	6,967
	261,971	96,139
Analysis by fund		
Unrestricted funds	156,254	89,380
Restricted funds	105,717	6,759
	261,971	96,139

8 Grants paid

	Charitable expenditure 2025 £	Charitable expenditure Period ended 2024 £
Grants to institutions:		
Leeds Neurological Research Tissue Bank	-	3,507
The Newcastle Upon Tyne Hospitals NHS Foundation	6,060	-
University of York	9,344	-
The Institute of Cancer Research	8,336	-
University of Leeds	8,175	-
Brain Tumour Focus CIC	49,716	-
	81,631	3,507

Docusign Envelope ID: 7EE7D7D5-C23A-844E-8048-CECACD49BF2A

9 Support costs

	2025	Period ended 2024
	£	£
Staff costs	54,846	-
Telephone and IT costs	7,432	2,717
Accountancy	2,905	4,250
Charity governance	265	-
Staff welfare costs	1,155	-
Consulting	15,192	-
Rent	5,136	-
	86,931	6,967
Analysed between		
Charitable activities	86,931	6,967
	86,931	6,967

Included within accountancy are fees payable to the independent examiner for the independent examination of £1,320 (2024 - £1,250) and for the preparation of the accounts of £1,575 (2024 - £1,500).

10 Trustees

During the year ended 31 December 2025, trustees received £329 relating to expenses incurred for travel and mobile phone costs (2024: £896 to one trustee).

11 Employees

The average monthly number of employees during the year was:

	Period ended 2025	2024
	Number	Number
	5	3

Employment costs	Period ended 2025	2024
	£	£
Wages and salaries	170,286	58,548
Social security costs	10,283	688
Other pension costs	3,421	1,350
	183,990	60,586

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11 Employees **(Continued)**

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Intangible fixed assets

	Website development
	£
Cost	
At 1 January 2025 and 31 December 2025	6,192
Amortisation and impairment	
At 1 January 2025	1,031
Amortisation charged for the year	1,238
At 31 December 2025	2,269
Carrying amount	
At 31 December 2025	3,923
At 31 December 2024	5,161

14 Tangible fixed assets

	Computer equipment
	£
Cost	
At 1 January 2025	2,500
Additions	3,221
At 31 December 2025	5,721
Depreciation and impairment	
At 1 January 2025	1,564
Depreciation charged in the year	1,466
At 31 December 2025	3,030
Carrying amount	
At 31 December 2025	2,691
At 31 December 2024	936

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15 Debtors

	Period ended 2025	2024
Amounts falling due within one year:	**£**	**£**
Trade debtors	-	6,594
Prepayments and accrued income	7,938	5,341
	7,938	11,935

16 Creditors: amounts falling due within one year

	Notes	Period ended 2025	2024
		£	**£**
Other taxation and social security		1,980	4,500
Deferred income	**17**	2,166	-
Trade creditors		2,716	2,648
Other creditors		816	442
Accruals		53,211	5,390
		60,889	12,980

17 Deferred income

	2025	2024
	£	**£**
Other deferred income	2,166	-

Deferred income is included in the financial statements as follows:

	2025	2024
	£	**£**
Deferred income is included within:		
Current liabilities	2,166	-
Movements in the year:		
Deferred income at 1 January 2025	-	-
Resources deferred in the year	2,166	-
Deferred income at 31 December 2025	2,166	-

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

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19 Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £3,421 (2024: £1,350). At the year end, £817 was payable to the pension fund and is included in other creditors (2024: £442).

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
Brain Tumour Focus CIC was MRI Portable Scanner	1,800	47,916	(49,716)	-
Booster boxes	4,695	17,480	(10,885)	11,290
Booster boxes or Family support	-	5,000	(5,000)	-
Oscar's Classroom was Schools	-	2,200	(2,200)	-
Heads Together	3,000	16,920	(11,860)	8,060
LifeLine	-	200	-	200
The Book	-	11,830	(6,806)	5,024
Research call	12,000	7,250	(19,250)	-
The Bridge	-	14,400	-	14,400
	21,495	123,196	(105,717)	38,974

Previous period:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
MRI portable scanner	1,800	-	-	1,800
Booster boxes	-	4,695	-	4,695
Conversational media project	1,500	-	(1,500)	-
Family support/patient treatment	-	3,000	-	3,000
National lottery	3,259	-	(3,259)	-
Research call	2,500	9,500	-	12,000
Survivorship research project	2,000	-	(2,000)	-
	11,059	17,195	(6,759)	21,495

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20 Restricted funds **(Continued)**

Purpose of restricted funds:

Ongoing

When Oscar Lost His Feathers

Funded by the National Lottery 'When Oscar Lost His Feathers', is a book aimed to support young children affected by a brain tumour as well as siblings, friends, classmates and others trying to make sense of what a brain tumour might mean.

Oscar's Classroom was previously Schools

When a child or sibling of a child in a school is diagnosed with a brain tumour, it can feel overwhelming. Oscar's Classroom means schools don't have to figure this out alone.

Support

Heads Together was previously part of Family Support

When a child is affected by a brain tumour, they and their family can be impacted in so many different ways. Heads Together is our tailored family support programme which puts understanding the needs of families first.

LifeLine was previously part of Family Support

When a child is diagnosed with a brain tumour, the entire family enters crisis – parents describe feeling like they're drowning whilst trying to hold everyone else above water. LifeLine provides one-to-one counselling and peer support groups specifically designed for the unique trauma that these families experience. Every session is delivered by trained counsellors who understand the specific challenges of childhood brain tumours - the uncertainty, the isolation, the guilt, and the overwhelming fear that comes with this diagnosis.

Care

Booster Boxes

Booster Boxes is OSCAR's flagship project, acting as a gateway for families to seek further support from the charity. Children with a brain tumour diagnosis - and their siblings - each receive a special box of gifts tailored to their specific interests. Carefully chosen, age-appropriate items tailored to each child bring comfort, distraction, and a sense of being seen.

Awareness

The Bridge

The Bridge aims to raise awareness of what families go through when a child needs brain tumour treatment at specialist hospitals outside of their city or town. We worked closely with parents that the charity has previously supported over the last 12 years to hear their lived experience of a highly fragmented and poorly co-ordinated system, that sees them having to repeat their story to doctors, schools, therapists, educational psychologists, local authorities and hospices in order to get help.

Research

Brain Tumour Focus CIC was MRI Portable Scanner

Partnered with newly created Brain Tumour Focus CIC and Leeds Teaching Hospitals NHS Trust on a unique opportunity to become the first UK hospital with a portable MRI scanner, transforming patient care through improved accessibility and earlier diagnosis.

Docusign Envelope ID: 7EE7D7D5-C23A-844E-8048-CECACD49BF2A

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Research call	50,000	-	(18,965)	-	31,035
Use of ball profits	-	42,923	(16,174)	-	26,749
General funds	193,425	215,515	(248,888)	-	160,052
	243,425	258,438	(284,027)	-	217,836

Previous period:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Tissue bank	23,364	-	(3,507)	(19,857)	-
Research call	-	-	-	50,000	50,000
General funds	132,169	270,300	(178,901)	(30,143)	193,425
	155,533	270,300	(182,408)	-	243,425

Purpose of designated funds:

OSCAR's 10th Anniversary Ball

Following the ball in 2024, the trustees designated the profit for Support activities.

OSCAR's Paediatric Pathway Research Call

We launched our first research round in 2024 and funded four research projects with four different partners, contributing valuable insights and advancements in the field of paediatric brain tumours.

22 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Intangible fixed assets	3,923	-	3,923
Tangible assets	2,691	-	2,691
Current assets/(liabilities)	211,222	38,974	250,196
	217,836	38,974	256,810

Docusign Envelope ID: 7EE7D7D5-C23A-844E-8048-CECACD49BF2A

22 Analysis of net assets between funds **(Continued)**

	Unrestricted funds Period ended 2024 £	Restricted funds Period ended 2024 £	Total Period ended 2024 £
At 31 December 2024:			
Intangible fixed assets	5,161	-	5,161
Tangible assets	936	-	936
Current assets/(liabilities)	237,328	21,495	258,823
	243,425	21,495	264,920

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

England & Wales - Charity number 1159063

Accounts

Charity registration number 1159063

Oscar's Paediatric Brain Tumour Charity

Annual Report And Unaudited Financial Statements

For The Period Ended 31 December 2024

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs M T Hughes	
	Mrs A Beckwith	
	Mrs L J Dawson	(Appointed 8 July 2025)
	Mr R K Mathew	
	Dr M J Taylor	
	Ms S Marino	(Appointed 1 January 2025)
	Ms H Dixon	(Appointed 1 June 2025)
Charity number	1159063	
Registered office	Blake House 18 Blake Street York YO1 8QH	
Independent examiner	Jessica Lawrence FCA CTA Azets Audit Services Limited 12 King Street Leeds LS1 2HL	

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

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OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2024

The Trustees present their annual report and financial statements for the period ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

Objectives and activities

a. Policies and objectives

The object of OSCAR's Paediatric Brain Tumour Charity is for the public benefit, the advancement of health, specifically in aid of paediatric brain tumour research and awareness, and assisting in the treatment, support, and care of paediatric brain tumour patients, in particular but not exclusively by:

1. Funding or co-funding paediatric brain tumour research programmes or projects.

2. Funding or co-funding support and care programmes for paediatric brain tumour patients and their families.

3. Funding or co-funding projects that increase awareness of paediatric brain tumours and the signs and symptoms associated with them.

4. Part-funding paediatric brain tumour treatment programmes outside the UK in cases where there are no successful NHS funded treatment protocols available to them.

In setting the objectives and planning the activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit. Details of how the charity has carried out its activities for public benefit are given in the achievements and performance section.

b. Activities undertaken to achieve objectives

The Charity has continued to work with a number of organisations to achieve the following objectives:

1. Funding or co-funding paediatric brain tumour research programmes or projects in conjunction with Leeds Teaching Hospitals, Institute of Cancer Research: Royal Cancer Hospital Research, Great North Children's Hospital and the University of York.

2. Funding or co-funding support and care programmes for paediatric brain tumour patients and their families through over 700 hours of support. 62 Booster Boxes were sent to children with brain tumours and their siblings, assisted in part by Yorkshire's Finest Hampers.

3. Funding projects that increase awareness of paediatric brain tumours and the signs and symptoms associated with them including partnerships with 8 schools to deliver talks, and Rapport Creative Design on digital and print awareness leaflets.

4. Organising fundraising events to increase income, including Raw Adventures to deliver our annual Family Challenge on Edale Skyline, Run For All for the Yorkshire Marathon and UK Running Events for the Inflatable 5k.

5. In our 10th year we partnered with numerous organisations to deliver our third fundraising ball including Camper King, CPC Foods, New Guard Coatings, Assimil8, Azets and Web Hummel.

c. Main activities undertaken to further the Charity's purposes for the public benefit

To ensure we had the funds to achieve our objectives, we set an income target of £180,000, although this was to cover a 12 month period (April 1 2024 to 31 March 2025). We looked to increase participation in events, creating new ones and continuing annual events. These included flagship events like the Edale Skyline Challenge, the Inflatable 5k and entering teams and individuals into the Yorkshire Marathon.

We continued our work with our supporter's group - Lily's Rainbow Fund- in memory of 4-year-old Lily Harley from North Lincolnshire and saw more fundraising support from families we work with, such as Team Immie in Newcastle and Team Alf in Bedale.

We increased our headcount by three new team members focusing on finance, marketing and fundraising, as well as restructuring our family support team to ensure that this sits at the heart of everything we do.

We maintained our daily output on social media, continuing to increase our following and serving as an important platform to reach new and existing families as well as raise awareness of signs and symptoms. Email marketing and a supporter database was set-up which led to more efficient communication both internally and externally, including more engagement from those receiving information through digital newsletters. Search Engine Optimisation was employed to drive more traffic to our website and it began to help people find OSCAR's more readily in Google searches.

New films were created to get the aims and story of the charity out to different audiences. We also featured regularly in local press and radio in York as well as further afield in Warwickshire and North-East England. One of our youth volunteers was awarded Child of The Year by the York Press, and an adult volunteer was awarded two achievement awards by local press.

We made contact with an increasing number of families whose children were affected by brain tumours, supporting them through the wide reach of our Family Support Scheme which included messaging, signposting, advice, paid for support such as physio, and Booster Boxes. A number of these parents have been helpful in shaping our future ideas.

Our staff team worked well together to consider a number of possible projects to work on. This involved making contacts in different areas of the brain tumour community - charities, researchers, clinicians, businesses, families, schools and more. We continued to work alongside PASIC (Parents Association for Seriously Ill Children) in the East Midlands who referred families to us for support.

We carried out our first research call with 4 successful projects receiving funding in Leeds, Newcastle, London and York.

Our corporate partnerships led to an increase in terms of amount of involvement and a record amount of fundraising. BNI Ebor, Yorkshire's Finest Hampers, Vantage Toyota York, Camper King, and New Guard Coatings continued long-term partnerships. Azets and TSYS became our most successful partnerships. A new partnership was created with Nicola Page Financial Solutions. One school continued their partnership, with three new schools also nominating us as their Charity of The Year.

In our 10th year of operation, we held an anniversary ball, attended by over 200 people at the Milner Hotel in York, raising the most amount of money that we have ever brought in from one single event. In 2025, the profit was subsequently designated by the trustees for family support and booster boxes, and also for two future projects for 2025: Lifeline (a project looking at mental health provision for families following a brain tumour diagnosis) and Brain Tumour Focus (a project linked to the portable MRI that we have been fundraising for previously).

Achievements and performance
Financial and Systems Management

We maintained robust financial and operational oversight throughout the year, ensuring all charitable funds were properly managed and directed to our core objectives. Our integrated approach to systems management - combining financial controls, a new Customer Relationship Management System, and streamlined processes - has created a solid foundation that allows staff to work efficiently and effectively. These improvements ensure we can maximise the impact of every pound donated while maintaining the highest standards of governance and accountability.

Outputs Summary April to December 2024

- 62 Booster Boxes delivered to children with a brain tumour diagnosis and their siblings
- Support provided to over 30 families
- 8 schools visited, reaching 3,971 pupils, 556 staff and 4,375 parents/guardians
- Over 700 hours of direct family support provided
- 4 research projects funded with a total of £61,711 awarded
- The launch of our regular Newsletter launched to enhance supporter communications, with a 49.3% open rate
- Community Fundraiser hired (4 days/week)
- CRM system implemented to: map supporter journeys more effectively, record all family support and contact, improve outcome and output reporting, record all trusts and foundations work (pipeline, research, applications and awards) and enable us to handle our own event ticketing (reducing costs)

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Financial review

The Charity raised £284,979 in the period.

The net surplus was £98,328 (March 2024: deficit £27,196) for the period and the unrestricted funds balance as at 31 December 2024 was £243,425 (March 2024: £155,533) including £50,000 (March 2024: £23,364) designated funds. The free reserves as at 31 December 2024 were £193,425 (March 2024: £132,169).

The Charity's reserves policy takes into account the Charity's financial circumstances and other relevant factors. It demonstrates the Charity's resilience and capacity to manage unforeseen financial difficulties. The Trustees regularly monitor and review the effectiveness of the policy in the light of the changing funding and financial climate and other risks. The Charity's reserves policy should give confidence to our stakeholders that the Charity's finances are being managed and can also provide an indicator of future funding needs.

The Trustees agreed in October 2024 to set the reserves policy at 6 months. This amounted to £102,000 and was held in a separate bank account with our restricted funds.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

Plans for future periods
2025 will be a period of consolidation, where we embed our flagship projects, refine our policies and procedures, and ensure we are positioned for effective and sustainable growth from 2026 onwards.

Strategic Planning

We will develop and finalise our 5-Year Strategy with clear objectives and milestones for the charity's growth and impact. This collaborative process will involve trustees, staff and key stakeholders, ensuring our future direction aligns with the needs of the children and families we support while maintaining financial sustainability.

Building on this foundation, we will develop a 5-Year Fundraising Strategy to secure the resources needed to deliver our growth plans.

We will strengthen our governance systems, including finance, HR, data management, internal and external communications, and partnerships.

Our Family Support Officers will continue their vital work with children and families, ensuring they receive the tailored and comprehensive support that they deserve.

They will also continue providing guidance to schools where a child has a brain tumour diagnosis.

As part of our family support work, we will build relationships with partner organisations for mutual referrals. These will include children's hospices, specialist therapeutic support services, respite care providers, and charities offering family holidays.

We will maintain our commitment to funding vital medical research.

We will grow our key fundraising areas:
- Trusts and Foundations (25% target growth)
- Corporates (15% target growth)
- Events (10% target growth)
- Community Fundraising (10% target growth)

We will also research the establishment of a Legacy and Major Donor Programme for launch in 2026.
We will collaborate closely with Leeds Teaching Hospital Trust and other partners to develop a working group that fundraises for innovative medical equipment and technology, improving healthcare outcomes for brain tumour patients.

Financial Management
We will uphold robust financial controls and reporting mechanisms, ensuring transparency and accountability throughout our operations.

Measuring Impact
We will implement a comprehensive impact measurement framework to better understand and communicate our effectiveness. This will include collecting both quantitative and qualitative data from the families we support, enabling us to demonstrate our impact to supporters and continuously improve our services.

Digital Transformation
We will enhance our digital capabilities to improve efficiency and reach. This includes updating our website, optimising our social media presence, and exploring digital fundraising opportunities to engage a wider audience.

Community Engagement
We will strengthen our community connections through regular events, volunteer opportunities, and awareness campaigns. Building a strong supporter community is essential for our long-term sustainability and growth.

Summary
By focusing on these key areas in 2025, we will establish a solid foundation for OSCAR's Charity to thrive and expand in the coming years, ensuring we can continue providing essential support to anyone in the UK affected by a childhood brain tumour.

Structure, governance and management

The Trustees who served during the period and up to the date of signature of the financial statements were:

Mrs S Gray	(Resigned 22 May 2025)
Mrs M T Hughes	
Mrs A Beckwith	
Mrs L J Dawson	(Appointed 8 July 2025)
Mr R K Mathew	
Dr M J Taylor	
Ms S Marino	(Appointed 1 January 2025)
Ms H Dixon	(Appointed 1 June 2025)

a. Methods of appointment or election of Trustees

The serving Trustees have the power to appoint new Trustees.

b. Organisational structure and decision-making policies

OSCAR's Paediatric Brain Tumour Charity is a charitable incorporated organisation and was registered on 4 November 2014. The charity is governed under a constitution dated 8 September 2014, updated July 2022.

The Board of Trustees and Chief Executive are responsible for the Charity's development and ensuring adherence to policies and procedures, the day to day running of the Charity and ensuring the effective management of human and financial resources, whilst the Charity Manager is responsible for building relationships with families and communities as well as organising tailored support.

c. Fundraising

OSCAR's Paediatric Brain Tumour Charity does not use external fundraisers or use promotional materials to raise funds. All funds are raised by our own events, supporters' events and donations, for example the Marathon and Family Challenge walks, and grants from trusts and foundations.

The Trustees' report was approved by the Board of Trustees.

.....
Mrs M T Hughes
Trustee

Date: 27/10/2025

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE PERIOD ENDED 31 DECEMBER 2024

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

I report to the Trustees on my examination of the financial statements of Oscar's Paediatric Brain Tumour Charity (the charity) for the period ended 31 December 2024.

This report is made solely to the Charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements to be reached.

Jessica Lawrence

Jessica Lawrence FCA CTA

Azets Audit Services Limited
12 King Street
Leeds
LS1 2HL

Dated: 27/10/2025

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Dec 2024 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Mar 2024 £
Income from:							
Donations and legacies	3	98,535	14,695	113,230	61,960	23,314	85,274
Other trading activities	4	169,249	2,500	171,749	81,568	-	81,568
Investments	5	2,516	-	2,516	1,681	-	1,681
Total income		270,300	17,195	287,495	145,209	23,314	168,523
Expenditure on:							
Raising funds	6	93,028	-	93,028	98,349	5,608	103,957
Charitable activities	7	89,380	6,759	96,139	83,315	8,447	91,762
Total expenditure		182,408	6,759	189,167	181,664	14,055	195,719
Net income/(expenditure) for the period/ Net movement in funds		87,892	10,436	98,328	(36,455)	9,259	(27,196)
Fund balances at 1 April 2024		155,533	11,059	166,592	191,988	1,800	193,788
Fund balances at 31 December 2024		243,425	21,495	264,920	155,533	11,059	166,592

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	£	Dec 2024 £	£	Mar 2024 £
Fixed assets					
Intangible assets	**13**		5,161		6,089
Tangible assets	**14**		936		1,100
			6,097		7,189
Current assets					
Debtors	**15**	11,935		8,296	
Cash at bank and in hand		259,868		161,678	
		271,803		169,974	
Creditors: amounts falling due within one year	**16**	(12,980)		(10,571)	
Net current assets			258,823		159,403
Total assets less current liabilities			264,920		166,592
Income funds					
Restricted funds	**17**		21,495		11,059
Unrestricted funds					
Designated funds	**18**	50,000		23,364	
General unrestricted funds		193,425		132,169	
			243,425		155,533
			264,920		166,592

The financial statements were approved by the Trustees on 27/10/2025

.....

Mrs M T Hughes

Trustee

1 Accounting policies

Charity information

Oscar's Paediatric Brain Tumour Charity is a charity registered with the Charity Commission in England and Wales under the registered number 1159063.

1.1 Reporting period

The annual financial statements are presented for a period shorter than one year, due to the year-end date being changed to 31 December 2024. Comparative amounts presented in the financial statements (including the related notes) are therefore not entirely comparable.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website development	5 years straight line

1.8 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.12 Taxation

Oscar's Paediatric Brain Tumour Charity is a registered charity and as such is a charity within the meaning of Schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.15 Grants payable

Grants payable are commitments (including payments) made to third parties in the furtherance of the charitable objectives of the charity. Single or multi-year grants are accounted for as grants payable when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside the control of the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees have judged that there are no estimates or assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	Dec 2024	2024	2024	Mar 2024
	£	£	£	£	£	£
Donations	59,502	-	59,502	45,655	2,000	47,655
Legacies	-	-	-	800	-	800
Grants	36,960	14,695	51,655	13,005	21,314	34,319
Donated goods and services	2,073	-	2,073	2,500	-	2,500
	98,535	14,695	113,230	61,960	23,314	85,274

4 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2024	2024	Dec 2024	Mar 2024
	£	£	£	£
Fundraising events	148,339	2,500	150,839	78,568
Sponsorships	20,910	-	20,910	3,000
Other trading activities	169,249	2,500	171,749	81,568

5 Investments

	Unrestricted funds	Unrestricted funds
	Dec 2024	Mar 2024
	£	£
Interest receivable	2,516	1,681

6 Raising funds

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	Dec 2024	2024	2024	Mar 2024
	£	£	£	£
Event costs	26,133	16,151	-	16,151
Legal and professional	681	859	-	859
Charges	5,055	3,158	-	3,158
Advertising	2,387	1,363	3,055	4,418
Fundraising costs	10,599	12,015	-	12,015
Staff costs	25,715	36,391	1,954	38,345
Depreciation and amortisation	1,483	676	-	676
Printing, postage and stationery	1,123	1,415	-	1,415
Website hosting	810	825	360	1,185
Subscriptions	1,519	2,407	-	2,407
Merchandise purchases	4,713	1,532	-	1,532
Patient treatment	2,947	1,614	53	1,667
Insurance	896	1,907	-	1,907
Sundry expenses	2,967	502	-	502
Consulting	6,000	17,534	186	17,720
	93,028	98,349	5,608	103,957

7 Charitable activities

	Charitable expenditure Dec 2024 £	Charitable expenditure Mar 2024 £
Staff costs	34,871	20,553
Consulting	36,190	21,000
Booster boxes	6,288	4,648
Travel	3,853	4,204
Fundraising costs	4,463	-
	85,665	50,405
Grant funding of activities (see note 8)	3,507	33,203
Share of support costs (see note 9)	6,967	8,154
	96,139	91,762
Analysis by fund		
Unrestricted funds	89,380	83,315
Restricted funds	6,759	8,447
	96,139	91,762

8 Grants paid

	Charitable expenditure Dec 2024 £	Charitable expenditure Mar 2024 £
Grants to institutions:		
Leeds Neurological Research Tissue Bank	3,507	16,462
The Newcastle Upon Tyne Hospitals NHS Foundation	-	16,741
	3,507	33,203

All grants committed were paid at 31 December 2024.

9 Support costs

	Dec 2024	Mar 2024
	£	£
Telephone and IT costs	2,717	1,942
Accountancy	4,250	6,212
	6,967	8,154
Analysed between		
Charitable activities	6,967	8,154
	6,967	8,154

Included within accountancy are fees payable to the independent examiner for the independent examination of £1,250 (March 2024 - £1,200) and for the preparation of the accounts of £1,500 (March 2024 - £1,440).

10 Trustees

During the period ended 31 December 2024, trustees received £896 relating to expenses incurred for events, travel and mobile phone costs (March 2024: £328 to one trustee).

11 Employees

The average monthly number of employees during the period was:

	Dec 2024	Mar 2024
	Number	Number
	3	2

Employment costs	Dec 2024	Mar 2024
	£	£
Wages and salaries	58,548	56,667
Social security costs	688	833
Other pension costs	1,350	1,398
	60,586	58,898

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Intangible fixed assets

	Website development £
Cost	
At 1 April 2024 and 31 December 2024	6,192
Amortisation and impairment	
At 1 April 2024	103
Amortisation charged for the period	928
At 31 December 2024	1,031
Carrying amount	
At 31 December 2024	5,161
At 31 March 2024	6,089

14 Tangible fixed assets

	Computer equipment £
Cost	
At 1 April 2024	2,109
Additions	391
At 31 December 2024	2,500
Depreciation and impairment	
At 1 April 2024	1,009
Depreciation charged in the period	555
At 31 December 2024	1,564
Carrying amount	
At 31 December 2024	936
At 31 March 2024	1,100

15 Debtors

Amounts falling due within one year:	Dec 2024 £	Mar 2024 £
Trade debtors	6,594	5,144
Prepayments and accrued income	5,341	3,152
	11,935	8,296

16 Creditors: amounts falling due within one year

	Dec 2024	Mar 2024
	£	£
Other taxation and social security	4,500	2,320
Trade creditors	2,648	5,315
Other creditors	442	296
Accruals and deferred income	5,390	2,640
	12,980	10,571

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 December 2024
	£	£	£	£	£	£	£
MRI portable scanner	1,800	-	-	1,800	-	-	1,800
School awareness campaign	-	500	(500)	-	-	-	-
Booster boxes	-	4,250	(4,250)	-	4,695	-	4,695
Conversational media project	-	1,500	-	1,500	-	(1,500)	-
Family support/ patient treatment	-	4,250	(4,250)	-	3,000	-	3,000
National lottery	-	8,314	(5,055)	3,259	-	(3,259)	-
Research call	-	2,500	-	2,500	9,500	-	12,000
Survivorship research project	-	2,000	-	2,000	-	(2,000)	-
	1,800	23,314	(14,055)	11,059	17,195	(6,759)	21,495

Purpose of restricted funds:

MRI portable scanner
We are working in partnership with Leeds Teaching Hospitals NHS Trust on a unique opportunity to become the first UK hospital with a portable MRI scanner. This groundbreaking initiative would introduce the scanner to NHS patient care — currently, these devices are only used in UK research labs. This innovative technology will transform brain tumour patient care in Yorkshire through improved hospital care and the potential for earlier diagnosis, which is vital for increasing survival rates.

Family support and Booster boxes
Our Booster Boxes are unique as they provide bespoke items, tailored to the hobbies and interests of each child and they provide a pick-me-up to children with brain tumours and their siblings while undergoing treatment or recovering from it, supporting children's mental health at a time when they are faced with huge daily challenges.

Research call
Our Paediatric Pathway Research Call strives to foster groundbreaking initiatives and contribute to invaluable advancements in the field of paediatric brain tumours.

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2023	Resources expended	Balance at 1 April 2024	Resources expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£	£
Tissue bank	39,826	(16,462)	23,364	(3,507)	(19,857)	-
Research call	-	-	-	-	50,000	50,000
	39,826	(16,462)	23,364	(3,507)	30,143	50,000

Purpose of designated funds:

Tissue bank
We funded a manager and consumables to newly establish a stand-alone Leeds Neuropathological Research Tissue Bank.

Research call
Our Paediatric Pathway Research Call strives to foster groundbreaking initiatives and contribute to invaluable advancements in the field of paediatric brain tumours.

19 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total Dec 2024	Unrestricted funds 2024	Restricted funds 2024	Total Mar 2024
	£	£	£	£	£	£
Fund balances at 31 December 2024 are represented by:						
Intangible fixed assets	5,161	-	5,161	6,089	-	6,089
Tangible assets	936	-	936	1,100	-	1,100
Current assets/(liabilities)	237,328	21,495	258,823	148,344	11,059	159,403
	243,425	21,495	264,920	155,533	11,059	166,592

20 Contingent liabilities

The charity committed to pay £75,000 over 3 years towards a tissue bank with the payments during the period to 31 December 2024 totalling £3,507. The remaining balance of £19,857 was released back into our main account when the project ended.

21 Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,350 (March 2024: £1,398). At the year end, £442 was payable to the pension fund and is included in other creditors (March 2024: £296).

22 Related party transactions

There were no disclosable related party transactions during the period (March 2024 - none).

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

England & Wales - Charity number 1159063

Accounts

Charity registration number 1159063

Oscar's Paediatric Brain Tumour Charity

Annual Report And Unaudited Financial Statements

For The Year Ended 31 March 2024

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S Gray	
	Mrs M T Hughes	(Appointed 15 November 2023)
	Mrs A Beckwith	
	Mr R K Mathew	
	Dr M J Taylor	
	Ms S Marino	(Appointed 1 January 2025)
Charity number	1159063	
Registered office	Blake House 18 Blake Street York YO1 8QH	
Independent examiner	Jessica Lawrence FCA CTA Azets Audit Services Limited 12 King Street Leeds LS1 2HL	

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

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OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

Objectives and activities

a. Policies and objectives

The object of OSCAR's Paediatric Brain Tumour Charity is for the public benefit, the advancement of health, specifically in aid of paediatric brain tumour research and awareness, and assisting in the treatment, support, and care of paediatric brain tumour patients, in particular but not exclusively by:

1. Funding or co-funding paediatric brain tumour research programmes or projects.

2. Funding or co-funding support and care programmes for paediatric brain tumour patients and their families.

3. Funding or co-funding projects that increase awareness of paediatric brain tumours and the signs and symptoms associated with them.

4. Part-funding paediatric brain tumour treatment programmes outside the UK in cases where there are no successful NHS funded treatment protocols available to them.

In setting the objectives and planning the activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit. Details of how the charity has carried out its activities for public benefit are given in the achievements and performance section.

b. Activities undertaken to achieve objectives

The Charity has continued to work with a number of organisations to achieve the following objectives:

1. Funding or co-funding paediatric brain tumour research programmes or projects in conjunction with Yorkshire's Brain Tumour Charity, Leeds Teaching Hospitals and Leeds University on the Leeds Neurological Research Tissue Bank, and The Newcastle-Upon-Tyne Hospitals NHS Foundations Trust funding survivorship research.

2. Funding or co-funding support and care programmes for paediatric brain tumour patients and their families through over 600 hours of support. 55 Booster Boxes were sent to children with brain tumours and their siblings assisted in part by Yorkshire's Finest Hampers.

3. Funding projects that increase awareness of paediatric brain tumours and the signs and symptoms associated with them including partnerships with over 40 schools and businesses to deliver talks, and Rapport Creative Design on digital and print awareness leaflets.

c. Main activities undertaken to further the Charity's purposes for the public benefit

To ensure we had the funds to achieve our objectives, we set an income target of £180k which we fell just short of. We looked to increase participation in events, creating new ones and continuing annual events. These included a celebrity football match at York City's stadium, a walk over the Yorkshire Three Peaks, and teams in the Yorkshire Marathon amongst many others. We applied for and received grants from a number of charitable trusts and foundations. We also set up our first-ever supporter's group - Lily's Rainbow Fund- in memory of 4-year-old Lily Harley from North Lincolnshire. We increased our headcount by three new team members focusing on governance, school partnerships, community fundraising and corporate partnerships.

We looked to increase public awareness of paediatric brain tumours through our digital channels, redesigning and increasing our website content significantly, as well as further increasing our activity on social media. Posts were up from 214 per platform to 255 in the 12 month period. Our following on social media was up 33%. New films were created to get the aims and story of the charity out to different audiences. We also featured regularly in local press in York as well as further afield in Warwickshire and North-East England. TV and radio slots included Sky News, ITV Calendar News, ITV Tyne-Tees News, That's TV York, YO1 Radio, BBC Radio York and York Mix.

We saw two of our youth volunteers separately awarded Child of The Year awards by two different local press organisations, and we were voted 3rd at the York Mix Charity of the Year awards.

We made contact with an increasing number of families whose children were affected by brain tumours, supporting them through the wide reach of our Family Support Scheme which included messaging, signposting, advice, paid for support such as physio, and Booster Boxes. A number of these parents have been helpful in shaping our future ideas.

Our Trustees, CEO and Charity Manager worked well together to consider a number of possible projects to work on. This involved making contacts in different areas of the brain tumour community - charities, researchers, clinicians, businesses, families, schools and more. We worked alongside PASIC (Parents Association for Seriously Ill Children) in the East Midlands who referred families to us for support. The Tissue Bank continued to be funded and the results of the survivorship research were published and presented in Philadelphia, USA. We also saw the publication of the Sibling Support Toolkit following our collaboration with Tom's Trust.

Our corporate partnerships continued to develop: BNI Ebor, Yorkshire's Finest Hampers, Vantage Toyota York, IceBubble Ltd, Camper King, Click Through Digital and a grassroots football team continued with their Charity of The Year partnerships. New partnerships arose with BNi Wealthbuilders, New Guard Coatings, TSYS, Azets and Cain North Fitness all supporting the charity. Two new schools and a golf club also nominated us as their Charity of The Year.

The Trustee team grew with the addition of Matthew Taylor, director of York Health Economics Consortium who joined the board from April 1st 2023.

Achievements and performance

a. Review of activities

The Charity did a review of its impact within the time frame, and has produced an Impact Report to share with supporters https://www.oscarspbtc.org/how-we-help/impact

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Financial review

The Charity raised £166,842 in its 10th financial year.

The net loss was £27,196 (2023: income £10,503) for the year and the unrestricted fund balance as at 31 March 2024 was £155,533 (2023: £191,988) including £23,364 (2023: £39,826) designated funds. The free reserves as at 31 March 2024 were £124,980 (2023: £148,285).

The Charity's reserves policy takes into account the Charity's financial circumstances and other relevant factors. It demonstrates the Charity's resilience and capacity to manage unforeseen financial difficulties. The Trustees regularly monitor and review the effectiveness of the policy in the light of the changing funding and financial climate and other risks. The Charity's reserves policy should give confidence to our stakeholders that the Charity's finances are being managed and can also provide an indicator of future funding needs.

The Trustees agreed in November 2023 to set the reserves policy at 3 months. This amounted to £52,500 and was held in a separate bank account.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Plans for future periods

The Charity has a reserve of funds which will be used to ensure the Charity is able to function into the future. The Charity hopes to form more partnerships with local and national businesses, schools and charities to further our objectives as well as continue working on fundraising events.

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mrs S Gray	
Mrs M T Hughes	(Appointed 15 November 2023)
Mrs A Beckwith	
Mrs L J Dawson	(Resigned 1 April 2024)
Mr R K Mathew	
Dr M J Taylor	
Ms S Marino	(Appointed 1 January 2025)

a. Methods of appointment or election of Trustees

The serving Trustees have the power to appoint new Trustees. Mrs M T Hughes was appointed as a trustee in this period.

b. Organisational structure and decision-making policies

OSCAR's Paediatric Brain Tumour Charity is a charitable incorporated organisation and was registered on 4 November 2014. The charity is governed under a constitution dated 8 September 2014, updated July 2022.

The Board of Trustees and Chief Executive are responsible for the Charity's development and ensuring adherence to policies and procedures, the day to day running of the Charity and ensuring the effective management of human and financial resources, whilst the Charity Manager is responsible for building relationships with families and communities as well as organising tailored support.

c. Fundraising

OSCAR's Paediatric Brain Tumour Charity does not use external fundraisers or use promotional materials to raise funds. All funds are raised by our own events, supporters' events and donations, for example the Marathon and Family Challenge walks, and grants from trusts and foundations.

The Trustees' report was approved by the Board of Trustees.

.....
Mrs M T Hughes
Trustee

Date: 28/01/2025

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

I report to the Trustees on my examination of the financial statements of Oscar's Paediatric Brain Tumour Charity (the charity) for the year ended 31 March 2024.

This report is made solely to the Charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements to be reached.

Jessica Lawrence

Jessica Lawrence FCA CTA

Azets Audit Services Limited
12 King Street
Leeds
LS1 2HL

Dated: 28/01/2025

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	**3**	61,960	23,314	85,274	27,391	2,740	30,131
Other trading activities	**4**	81,568	-	81,568	82,332	-	82,332
Investments	**5**	1,681	-	1,681	521	-	521
Total income		145,209	23,314	168,523	110,244	2,740	112,984
Expenditure on:							
Raising funds	**6**	98,349	5,608	103,957	68,256	177	68,433
Charitable activities	**7**	83,315	8,447	91,762	33,285	763	34,048
Total expenditure		181,664	14,055	195,719	101,541	940	102,481
Net (expenditure)/income for the year/ Net movement in funds		(36,455)	9,259	(27,196)	8,703	1,800	10,503
Fund balances at 1 April 2023		191,988	1,800	193,788	183,285	-	183,285
Fund balances at 31 March 2024		155,533	11,059	166,592	191,988	1,800	193,788

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Intangible assets	**13**		6,089		3,096
Tangible assets	**14**		1,100		781
			7,189		3,877
Current assets					
Debtors	**15**	8,296		11,748	
Cash at bank and in hand		161,678		180,184	
		169,974		191,932	
Creditors: amounts falling due within one year	**16**	(10,571)		(2,021)	
Net current assets			159,403		189,911
Total assets less current liabilities			166,592		193,788
Income funds					
Restricted funds	**17**		11,059		1,800
Unrestricted funds					
Designated funds	**18**	23,364		39,826	
General unrestricted funds		132,169		152,162	
			155,533		191,988
			166,592		193,788

The financial statements were approved by the Trustees on 28/01/2025

.....
Mrs M T Hughes
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Oscar's Paediatric Brain Tumour Charity is a charity registered with the Charity Commission in England and Wales under the registered number 1159063.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website development	5 years straight line

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.11 Taxation

Oscar's Paediatric Brain Tumour Charity is a registered charity and as such is a charity within the meaning of Schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Grants payable

Grants payable are commitments (including payments) made to third parties in the furtherance of the charitable objectives of the charity. Single or multi-year grants are accounted for as grants payable when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside the control of the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees have judged that there are no estimates or assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations	45,655	2,000	47,655	24,869	-	24,869
Legacies receivable	800	-	800	-	-	-
Grants	13,005	21,314	34,319	-	2,740	2,740
Donated goods	2,500	-	2,500	2,522	-	2,522
	61,960	23,314	85,274	27,391	2,740	30,131

4 Other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	78,568	79,776
Sponsorships	3,000	2,556
Other trading activities	81,568	82,332

5 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,681	521

6 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Event costs	16,151	-	16,151	6,996	-	6,996
Legal and professional	859	-	859	1,458	-	1,458
Charges	3,158	-	3,158	2,814	-	2,814
Clothing	-	-	-	925	-	925
Advertising	1,363	3,055	4,418	4,957	177	5,134
Fundraising costs	12,015	-	12,015	756	-	756
Staff costs	36,391	1,954	38,345	47,041	-	47,041
Depreciation and amortisation	676	-	676	402	-	402
Printing, postage and stationery	1,415	-	1,415	1,200	-	1,200
Website hosting	825	360	1,185	615	-	615
Subscriptions	2,407	-	2,407	49	-	49
Merchandise purchases	1,532	-	1,532	503	-	503
Patient treatment	1,614	53	1,667	-	-	-
Insurance	1,907	-	1,907	-	-	-
Sundry expenses	502	-	502	540	-	540
Consulting	17,534	186	17,720	-	-	-
	98,349	5,608	103,957	68,256	177	68,433

7 Charitable activities

	Charitable expenditure 2024 £	Charitable expenditure 2023 £
Staff costs	20,553	-
Consulting	21,000	-
Booster boxes	4,648	1,889
Travel	4,204	1,223
	50,405	3,112
Grant funding of activities (see note 8)	33,203	27,917
Share of support costs (see note 9)	8,154	3,019
	91,762	34,048
Analysis by fund		
Unrestricted funds	83,315	33,285
Restricted funds	8,447	763
	91,762	34,048

8 Grants payable

	Charitable expenditure 2024 £	Charitable expenditure 2023 £
Grants to institutions:		
The Brain Tumour Charity	-	10,000
Leeds Neurological Research Tissue Bank	16,462	17,917
The Newcastle Upon Tyne Hospitals NHS Foundation	16,741	-
	33,203	27,917

All grants committed were paid at 31 March 2024.

9 Support costs

	2024	2023
	£	£
Telephone and IT costs	1,942	1,081
Accountancy	6,212	1,938
	8,154	3,019
Analysed between		
Charitable activities	8,154	3,019
	8,154	3,019

Included within accountancy are fees payable to the independent examiner for the independent examination of £1,200 (2023 - £900) and for the preparation of the accounts of £1,440 (2023 - £900).

10 Trustees

During the year ended 31 March 2024, trustees received £328 relating to expenses incurred for travel and mobile phone costs (2023: £302 to one trustee).

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	2	1

Employment costs	2024	2023
	£	£
Wages and salaries	56,667	45,511
Social security costs	833	281
Other pension costs	1,398	1,249
	58,898	47,041

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Intangible fixed assets

	Website development £
Cost	
At 1 April 2023	3,096
Additions - separately acquired	3,096
At 31 March 2024	6,192
Amortisation and impairment	
At 1 April 2023	-
Amortisation charged for the year	103
At 31 March 2024	103
Carrying amount	
At 31 March 2024	6,089
At 31 March 2023	3,096

14 Tangible fixed assets

	Computer equipment £
Cost	
At 1 April 2023	1,217
Additions	892
At 31 March 2024	2,109
Depreciation and impairment	
At 1 April 2023	436
Depreciation charged in the year	573
At 31 March 2024	1,009
Carrying amount	
At 31 March 2024	1,100
At 31 March 2023	781

15 Debtors

	2024	2023
Amounts falling due within one year:	**£**	**£**
Trade debtors	5,144	-
Prepayments and accrued income	3,152	11,748
	8,296	11,748

16 Creditors: amounts falling due within one year

	2024	2023
	£	**£**
Other taxation and social security	2,320	-
Trade creditors	5,315	-
Other creditors	296	221
Accruals and deferred income	2,640	1,800
	10,571	2,021

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£	£	£
MRI portable scanner	1,800	-	1,800	-	-	1,800
School awareness campaign	940	(940)	-	500	(500)	-
Booster boxes	-	-	-	4,250	(4,250)	-
Conversational media project	-	-	-	1,500	-	1,500
Family support scheme	-	-	-	4,250	(4,250)	-
National lottery	-	-	-	8,314	(5,055)	3,259
Research call	-	-	-	2,500	-	2,500
Survivorship research project	-	-	-	2,000	-	2,000
	2,740	(940)	1,800	23,314	(14,055)	11,059

Purpose of restricted funds:

Family support and Booster boxes
Our Booster Boxes are unique as they provide bespoke items, tailored to the hobbies and interests of each child and they provide a pick-me-up to children with brain tumours and their siblings while undergoing treatment or recovering from it, supporting children's mental health at a time when they are faced with huge daily challenges.

National lottery
We developed our current website to provide information wholly-specific to paediatric brain tumours, so it would become the go-to resource for families and friends.

Research call
Our Paediatric Pathway Research Call strives to foster groundbreaking initiatives and contribute to invaluable advancements in the field of paediatric brain tumours.

Survivorship research project
We funded reserch into whether methylphenidate preserves long-term intellectual development in childhood survivors of brain tumour.

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2022	Resources expended	Balance at 1 April 2023	Resources expended	Balance at 31 March 2024
	£	£	£	£	£
Tissue bank	57,743	(17,917)	39,826	(16,462)	23,364
	57,743	(17,917)	39,826	(16,462)	23,364

Purpose of designated funds:

Tissue bank
We funded a manager and consumables to newly establish a stand-alone Leeds Neuropathological Research Tissue Bank.

19 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:						
Intangible fixed assets	6,089	-	6,089	3,096	-	3,096
Tangible assets	1,100	-	1,100	781	-	781
Current assets/(liabilities)	148,344	11,059	159,403	188,111	1,800	189,911
	155,533	11,059	166,592	191,988	1,800	193,788

20 Contingent liabilities

The charity committed to pay £75,000 over 3 years towards a tissue bank with the payments during 2023/24 totalling £51,636. The remaining balance of £23,364 has not been included as the payments are subject to satisfactory performance.

Funds have been designated to cover these payments.

21 Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,398 (2023: £1,249). At the year end, £296 was payable to the pension fund and is included in other creditors (2023: £221).

22 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

England & Wales - Charity number 1159063

Accounts

Charity number: 1159063

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023

Trustees

Ms M T Hughes, Chair (appointed 15 November 2023)
Mrs S E Reid, Chair (resigned 30 September 2023)
Ms A Beckwith
Ms L J Dawson
Mrs S J Gray
Mr R K Mathew (appointed 1 January 2023)
Dr M J Taylor (appointed 24 March 2023)

Charity registered number

1159063

Principal office

Blake House
18 Blake Street
York
YO1 8QH

Chief executive officer

Sharon Reid (from 1 October 2023)
Marie Hughes (until 30 September 2023)

Independent Examiner

Laura Masheder FCA DChA
BHP LLP
Rievaulx House
1 St Mary's Court
Blossom Street
York
YO24 1AH

Bankers

CAF
25 Kings Hill
West Malling
Kent
ME19 4JQ

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the Charity for the period 1 April 2022 to 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Objectives and activities

a. Policies and objectives

The object of OSCAR's Paediatric Brain Tumour Charity is for the public benefit, the advancement of health, specifically in aid of paediatric brain tumour research and awareness, and assisting in the treatment, support, and care of paediatric brain tumour patients, in particular but not exclusively by:

1. funding or co-funding paediatric brain tumour research programmes or projects.
2. funding or co-funding support and care programmes for paediatric brain tumour patients and their families.
3. funding or co-funding projects that increase awareness of paediatric brain tumours and the signs and symptoms associated with them.
4. part-funding paediatric brain tumour treatment programmes outside the UK in cases where there are no successful NHS funded treatment protocols available to them.

In setting the objectives and planning the activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit. Details of how the charity has carried out its activities for public benefit are given in the achievements and performance section.

b. Activities undertaken to achieve objectives

The Charity has continued to work with a number of organisations to achieve the following objectives:

1. Funding or co-funding paediatric brain tumour research programmes or projects in conjunction with Yorkshire's Brain Tumour Charity, Leeds Teaching Hospitals and Leeds University on the Leeds Neurological Research Tissue Bank, and The Newcastle-Upon-Tyne Hospitals NHS Foundations Trust funding survivorship research

2. Funding or co-funding support and care programmes for paediatric brain tumour patients and their families assisted in part by Yorkshire's Finest Hampers in delivering our Booster Box project for children with brain tumours and their siblings.

3. Funding or co-funding projects that increase awareness of paediatric brain tumours and the signs and symptoms associated with them including partnerships with The Brain Tumour Charity on their Better Safe Than Tumour Campaign and Rapport Creative Design on digital and print awareness leaflets.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

c. Main activities undertaken to further the Charity's purposes for the public benefit

To ensure we had the funds to achieve our objectives, we set an income target of £100k which we surpassed. We looked to increase participation in events, creating new ones and enjoying our largest-ever event as 186-people took on an Inflatable 5k. We also had our first OSCAR's October where many new events took place, including 3000 staff and school pupils 'Going Orange for OSCARs'. We applied for and received grants from charitable trusts from companies such as Toyota and Persimmon.

We looked to increase public awareness of paediatric brain tumours through our digital channels, increasing our website content significantly, as well as becoming very active on social media. Posts were up from an average of 24 for previous years to 226 in the past twelve months. Our following on social media was up 15% on Facebook, and, surpassing targets, 35% on Twitter and 125% on Instagram in just one year. Engaging followers through video was an important target and new films were created to get the aims and story of the charity out to different audiences, as well as the set-up of our YouTube Channel. We also featured regularly in local press in York as well as further afield in Scotland, Warwickshire and North-East England. TV slots included Good Morning Britain, ITV Calendar News, ITV Tyne-Tees News and That's TV York.

We made contact with a number of families whose children were affected by brain tumours, supporting them through messaging, signposting, advice and through our new Booster Box project. A number of these parents have been helpful in shaping our future ideas. Research on how to support families further was carried out and will inform our development plans.

Our trustees, CEO and charity manager worked well together to consider a number of possible projects to fund. This involved making contacts in different areas of the brain tumour community - charities, researchers, clinicians, businesses, families, schools and more. The Tissue Bank continued to be funded and we added new projects: Booster Boxes, survivorship research, involvement in TBTC's Better Safe Than Tumour campaign as mentioned in section b.

Our corporate partnerships have developed significantly. York Health Economics Consortium, Vantage Toyota York, 1st Mortgage Services, BNI Ebor, Yorkshire's Finest Hampers, IceBubble Ltd and Click Through Digital announced us as their Charity of The Year, three of them through our inaugural corporate scheme, Business Brains. Two schools and a grassroots football team also nominated us as their Charity of The Year.

The trustee team grew with the addition of Ryan Mathew, associate professor of Leeds University and honorary consultant neurosurgeon at Leeds Teaching Hospitals Trust, and the agreement of Matthew Taylor, director of York Health Economics Consortium, to join the board from April 1st 2023.

Achievements and performance

a. Review of activities

Despite the continued challenges with in-person fundraising, the Charity raised £112,463 in the 9th financial year.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Financial review

The net income was £10,503 (2022: £21,508) for the year and the unrestricted fund balance as at 31 March 2023 was £191,988 (2022: £183,285) including £39,826 (2022: £57,743) designated funds. The free reserves as at 31 March 2023 were £148,285 (2022: £124,359).

Oscar's Charity's reserves policy takes into account the charity's financial circumstances and other relevant factors. It demonstrates the charity's resilience and capacity to manage unforeseen financial difficulties. The trustees regularly monitor and review the effectiveness of the policy in the light of the changing funding and financial climate and other risks. The charity's reserves policy should give confidence to our stakeholders that the charity's finances are being managed and can also provide an indicator of future funding needs.

Our reserves policy currently is 3 months, as agreed by the trustees in November 2023. This amounts to £52,500 and is held in a separate bank account.

Structure, governance and management

a. Methods of appointment or election of Trustees

The serving Trustees have the power to appoint new Trustees. Ryan Mathew was appointed as a trustee in this period.

b. Organisational structure and decision-making policies

OSCAR's Paediatric Brain Tumour Charity is a charitable incorporated organisation and was registered on 4 November 2014. The charity is governed under a constitution dated 8 September 2014, updated July 2022.

The Board of Trustees and Chief Executive are responsible for the charity's development and ensuring adherence to policies and procedures whilst the Charity Manager is responsible for day to day running of the charity and ensuring the effective management of human and financial resources. Trustees were appointed into positions of responsibility related to a key area of the charity's operations during this period and their terms of office were reset in January 2020, due to the interruption of the Covid pandemic.

c. Fundraising

OSCAR's Paediatric Brain Tumour Charity does not use external fundraisers or use promotional materials to raise funds. All funds are raised by our own events, supporters' events and donations, for example the Marathon and Family Challenge walks.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

The Charity has a reserve of funds which will be used to ensure the Charity is able to function into the future.

The Charity will continue to raise funds via various events. In 2023/24 there will be another Family Challenge, as well as entering more teams into the Yorkshire Marathon and the Inflatable 5k event. The charity will look to appoint more staff to further its aims and objectives.

The Charity hopes to form more partnerships with local and national businesses, schools and charities to further our objectives.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Marie Tulinius Hughes (Jan 30, 2024 13:34 GMT+1)

Ms M T Hughes
(Chair of Trustees)

Date: 30/01/2024

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Trustees of Oscar's Paediatric Brain Tumour Charity ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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: Laura Masheder
Laura Masheder (Jan 30, 2024 13:47 GMT)

Dated: 30/01/2024

Laura Masheder FCA DChA

BHP LLP
Chartered Accountants
Rievaulx House
1 St Mary's Court
Blossom Street
York
YO24 1AH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Grants, donations and legacies	3	**109,723**	**2,740**	**112,463**	57,931
Investments	4	**521**	**-**	**521**	12
Total income		**110,244**	**2,740**	**112,984**	57,943
Expenditure on:					
Raising funds	5	**70,605**	**940**	**71,545**	17,332
Charitable activities	6	**30,936**	**-**	**30,936**	19,103
Total expenditure		**101,541**	**940**	**102,481**	36,435
Net movement in funds		**8,703**	**1,800**	**10,503**	21,508
Reconciliation of funds:					
Total funds brought forward		**183,285**	**-**	**183,285**	161,777
Net movement in funds		**8,703**	**1,800**	**10,503**	21,508
Total funds carried forward	15	**191,988**	**1,800**	**193,788**	183,285

The Statement of Financial Activities includes all gains and losses recognised in the year.

All funds in the previous year were unrestricted.

BALANCE SHEET
AS AT 31 MARCH 2023

	Note		2023 £		2022 £
Fixed assets					
Intangible assets	11		**3,096**		-
Tangible assets	12		**781**		1,183
			3,877		1,183
Current assets					
Debtors	13	**11,748**		4,912	
Cash at bank and in hand		**180,184**		178,990	
		191,932		183,902	
Creditors: amounts falling due within one year	14	**(2,021)**		(1,800)	
Net current assets			**189,911**		182,102
Total assets less current liabilities			**193,788**		183,285
Total net assets			**193,788**		183,285
Charity funds					
Restricted funds	15		**1,800**		-
Unrestricted funds					
Designated funds	15	**39,826**		57,743	
General funds	15	**152,162**		125,542	
Total unrestricted funds	15		**191,988**		183,285
Total funds			**193,788**		183,285

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Marie Tulinius Hughes (Jan 30, 2024 13:34 GMT+1)

Ms M T Hughes
(Chair of Trustees)
Date: 30/01/2024

The notes on pages 9 to 23 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

Oscar's Paediatric Brain Tumour Charity is a charitable incorporated organisation registered in England and Wales.

The financial statements 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 issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Oscar's Paediatric Brain Tumour Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

1.2 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies (continued)

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those incurred directly in support of expenditure on the objects of the charity.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Taxation

The Charity is considered to pass the tests set out in paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charity for UK income tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Income Tax Act 2007, Part 10 section 521 - section 537 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that slch income or gains are applied exclusively to charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies (continued)

1.7 Intangible assets and amortisation

Intangible assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life. Amortisationwill commence once the asset is brought in to use.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Computer equipment	-	33%	straight line

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1. Accounting policies (continued)

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.Provisions are measured at the best estimate of the amounts required to settle the obligation.

Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Critical accounting estimates and areas of judgment

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reveiwed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of revision and future periods where the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

3. Income from grants, donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	16,134	-	**16,134**	50,307
Sponsorship	2,556	-	**2,556**	-
Fundraising income	79,776	-	**79,776**	-
Gift aid on donations	8,735	-	**8,735**	7,624
Donated services	2,522	-	**2,522**	-
Grants	-	2,740	**2,740**	-
	109,723	2,740	**112,463**	57,931
Total 2022	57,931	-	57,931	

All income in the previous year was unrestricted.

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest receivable	521	**521**	12
Total 2022	12	12	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

5. Expenditure on raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Event costs	6,996	-	**6,996**	4,808
Charges	2,814	-	**2,814**	2,365
Printing, postage and stationery	1,200	-	**1,200**	19
Website hosting	615	-	**615**	411
Merchandise purchases	503	-	**503**	910
Sundry expenses	540	-	**540**	(376)
Travel expenses	460	763	**1,223**	-
Advertising	4,957	177	**5,134**	4,091
Legal and professional	1,170	-	**1,170**	1,220
Clothing	925	-	**925**	-
Fundraiser	756	-	**756**	-
Booster boxes	1,889	-	**1,889**	-
Payroll costs	288	-	**288**	-
Subscriptions	49	-	**49**	-
Wages and salaries	45,511	-	**45,511**	3,750
Employers national insurance	281	-	**281**	-
Pension costs	1,249	-	**1,249**	100
Depreciation	402	-	**402**	34
	70,605	940	**71,545**	17,332
Total 2022	17,332	-	17,332	

Event costs are in respect of entries into events for individuals who then carried out their own fundraising on behalf of the charity.

There was no restricted expenditure in the previous year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

6. Analysis of expenditure by activities

	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	27,917	3,019	**30,936**	19,103
Total 2022	17,257	1,846	19,103	

Analysis of support costs

	Activities 2023 £	Total funds 2023 £	Total funds 2022 £
Telephone and IT costs	1,081	**1,081**	-
Accountancy	1,938	**1,938**	1,846
	3,019	**3,019**	1,846
Total 2022	1,846	1,846	

All expenditure in the previous year was unrestricted.

7. Analysis of grants

	Grants to Institutions 2023 £	Total funds 2023 £	Total funds 2022 £
Grants paid	27,917	**27,917**	17,257
Total 2022	17,257	17,257	

The grants in the current year were made to The Brain Tumour Charity (£10,000) and to Leeds Teaching Hospitals and Leeds University on the Leeds Neurological Research Tissue Bank (£17,917). In the previous year the grants were all made to The Brain Tumour Charity.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £650 *(*2022 - £600*)*, and preparation of accounts fee of £1,000 (2022 - £900).

9. Staff costs

	2023	2022
	£	£
Wages and salaries	**45,511**	3,750
Social security costs	**281**	-
Contribution to defined contribution pension schemes	**1,249**	100
	47,041	3,850

The charity employed an average of 1 person during the current year (2022: Nil). The only employee commenced their employment in March 2022. The chief executive position is held by the chair of Trustees and is not remunerated.

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, trustees received £302 relating to expenses incurred for mobile phone costs (2022: £200 to two trustees).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

11. Intangible assets

	Website development £
Cost	
Additions	**3,096**
At 31 March 2023	**3,096**
Net book value	
At 31 March 2023	**3,096**
At 31 March 2022	-

The website remains under development and will be amortised when brought into use.

12. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 April 2022	**1,217**
At 31 March 2023	**1,217**
Depreciation	
At 1 April 2022	**34**
Charge for the year	**402**
At 31 March 2023	**436**
Net book value	
At 31 March 2023	**781**
At 31 March 2022	1,183

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

13. Debtors

	2023	2022
	£	£
Prepayments and accrued income	**11,748**	4,912
	11,748	4,912

14. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Other creditors	**221**	-
Accruals and deferred income	**1,800**	1,800
	2,021	1,800

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
Designated funds				
Tissue Bank	**57,743**	**-**	**(17,917)**	**39,826**
General funds				
General funds	**125,542**	**110,244**	**(83,624)**	**152,162**
Total Unrestricted funds	**183,285**	**110,244**	**(101,541)**	**191,988**
Restricted funds				
MRI portable scanner	**-**	**1,800**	**-**	**1,800**
School awareness campaign	**-**	**940**	**(940)**	**-**
	-	**2,740**	**(940)**	**1,800**
Total of funds	**183,285**	**112,984**	**(102,481)**	**193,788**

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
Designated funds				
Tissue Bank	75,000	-	(17,257)	57,743
General funds				
General funds	86,777	57,943	(19,178)	125,542
Total Unrestricted funds	161,777	57,943	(36,435)	183,285

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Designated funds	**57,743**	**-**	**(17,917)**	**39,826**
General funds	**125,542**	**110,244**	**(83,624)**	**152,162**
Restricted funds	**-**	**2,740**	**(940)**	**1,800**
	183,285	**112,984**	**(102,481)**	**193,788**

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Designated funds	75,000	-	(17,257)	57,743
General funds	86,777	57,943	(19,178)	125,542
	161,777	57,943	(36,435)	183,285

Designated funds

Tissue Bank represent amounts committed towards co-funding research projects with The Brain Tumour Charity, as disclosed in note 18.

Restricted funds

MRI portable scanner unit is part of a project with Ryan Mathew at Leeds Teaching Hospitals to fund an MRI machine that scans children at their bedsides.

School awareness campaign represents amounts to fund the printing of leaflets to go into schools.

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	781	-	**781**
Intangible fixed assets	3,096	-	**3,096**
Current assets	190,132	1,800	**191,932**
Creditors due within one year	(2,021)	-	**(2,021)**
Total	191,988	1,800	**193,788**

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,183	1,183
Current assets	183,902	183,902
Creditors due within one year	(1,800)	(1,800)
Total	183,285	183,285

18. Contingent liabilities

The charity has committed to pay £75,000 over 3 years towards a tissue bank with the payments during 2022/23 totalling £35,174. The remaining balance of £39,826 has not been included as the payments are subject to satisfactory performance.

Funds have been designated to cover these payments.

19. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,249 (2022 - £100). At the year end, £221 was payable to the pension fund and is included in other creditors (2022: £nil).

20. Related party transactions

There were no related party transactions during the year which require disclosure (2022 - none).

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

England & Wales - Charity number 1159063

Accounts

Charity number: 1159063

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees

Mrs S E Reid, Chair
Mrs S J Gray
Mr M D Barnard (resigned 31 December 2021)
Mrs P P E Maxton (resigned 31 December 2021)
Mr P F M Martinez (resigned 28 February 2022)
Ms J Kirk (resigned 31 July 2021)
Ms A Beckwith
Ms L J Dawson (appointed 1 January 2022)
Mr R K Mathew (appointed 1 January 2023)

Charity registered number

1159063

Principal office

Blake House
18 Blake Street
York
YO1 8QH

Chief executive officer

Marie Hughes

Independent Examiner

Laura Masheder DChA FCA
BHP LLP
Rievaulx House
1 St Mary's Court
Blossom Street
York
YO24 1AH

Bankers

CAF
25 Kings Hill
West Malling
Kent
ME19 4JQ

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Charity for the period 1 April 2021 to 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Objectives and activities

a. Policies and objectives

The objects of OSCAR's Paediatric Brain Tumour Charity are for the public benefit of the advancement of health, specifically in aid of paediatric brain tumour research, and to assist in the treatment, support and care of paediatric brain tumour patients.

The organisation will fund or co-fund paediatric tumour research programmes or projects.

The organisation will part-fund paediatric brain tumour treatment programmes outside the UK in cases where there is no successful NHS funded treatment protocols available to them.

In setting the objectives and planning the activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit. Details of how the charity has carried out its activities for public benefit are given in the achievements and performance section.

b. Activities undertaken to achieve objectives

The Charity has developed a good relationship with Yorkshire's Brain Tumour Charity which has become a significant partnership that has seen us work together to co-fund a project. In addition the Charity has a good relationship with Leeds Teaching Hospitals Trust, which is allowing us to work on a local and regional level, to supplement our previous national work with The Brain Tumour Charity.

The Charity actively seeks to get support from volunteers both locally and nationally via social media and utilising our extensive network for various fundraising events.

c. Main activities undertaken

The fundraising period April 21 to March 22 saw the charity and its supporters recovering from the global COVID-19 pandemic. Fundraising events were starting up again in the period, such as the Waterfall Walk Family Challenge, Endure24 and Yorkshire Marathon Relay as supporters tentatively returned to pre-pandemic activities.

At the start of this period, the charity was recovering from the death of one of its founders, the husband of the CEO. The CEO was also caring for her dying son before his death in May 2021. The CEO had taken a leave of absence, so the charity looked at future arrangements for the organisation.

The charity actioned the employment of a full-time Charity Manager to strengthen the development of the charity in all aspects. The Charity Manager post started on March 1 2022.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

a. Review of activities

The Board of Trustees agreed to fund groundbreaking research by joint funding a tissue bank with Yorkshire's Brain Tumour Charity in partnership with Leeds Teaching Hospitals. Following the launch of the tissue bank in January 2020, delayed by the COVID-19 pandemic, tissue collections began to be made and tissue began to be used for research.

Despite the continued challenges with in-person fundraising, the Charity raised £57,931 in the 8th financial year.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Financial review

The net income was £21,508 (2021: net expenditure of £13,395) for the year and the unrestricted fund balance as at 31 March 2022 was £183,285 (2021: £161,777). The free reserves as at 31 March 2022 were £124,359 (2021: £86,777). The trustees have looked at the risk of the charity and considers it appropriate to set a target level for free reserves of £20,000.

The trustees will be reviewing the expenditure of the charity to bring it in line with the set target for free reserves. The trustees' aim is to continue to raise as much as possible through donations and fundraising events each year. Reserves are held to ensure the costs of generating funds and the commitment to funding projects can be met. There are no restricted funds.

Structure, governance and management

a. Methods of appointment or election of Trustees

The serving Trustees have the power to appoint new Trustees. Lisa Dawson was appointed as a trustee in this period. Judith Kirk and Phil Martinez resigned as trustees in this time. Pandora Maxton and Marius Barnard came to the end of their terms as trustees.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)

b. Organisational structure and decision-making policies

OSCAR's Paediatric Brain Tumour Charity is a charitable incorporated organisation and was registered on 4 November 2014. The charity is governed under a constitution dated 8 September 2014, updated 7 July 2022.

The Board of Trustees and Chief Executive are responsible for the charity's development and ensuring adherence to policies and procedures whilst the Charity Manager is responsible for day to day running of the charity and ensuring the effective management of human and financial resources. Trustees were appointed into positions of responsibility related to a key area of the charity's operations during this period and their terms of office were reset in January 2020, due to the interruption of the Covid pandemic.

c. Fundraising

OSCAR's Paediatric Brain Tumour Charity does not use external fundraisers or use promotional materials to raise funds. All funds are raised by our own events, supporter's events and donations, for example the Marathon and Family Challenge walks.

Plans for future periods

The Charity has a reserve of funds which will be used to ensure the Charity is able to function into the future.

The Charity will continue to raise funds via various events and partnerships. In 2022/23 there will be another Family Challenge, as well as entering more teams into Endure 24 and the Yorkshire Marathon and entering a new Inflatable 5k event.

The Charity hopes to form more partnerships with local and national businesses to further our objectives.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Sharon Reid
Sharon Reid (Jan 31, 2023 14:47 GMT)

Mrs S E Reid
Trustee
Date: 27 January 2023

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Independent examiner's report to the Trustees of Oscar's Paediatric Brain Tumour Charity ('the Charity')
I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and basis of report
As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.
I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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: Laura Masheder
Laura Masheder (Jan 31, 2023 15:15 GMT)

Dated: Jan 31, 2023

Laura Masheder DChA FCA
BHP LLP
Rievaulx House
1 St Mary's Court
Blossom Street
York
YO24 1AH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	**57,931**	**57,931**	15,097
Other trading activities	4	**-**	**-**	1,039
Investments	5	**12**	**12**	32
Total income		**57,943**	**57,943**	16,168
Expenditure on:				
Raising funds	6	**17,332**	**17,332**	3,363
Charitable activities		**19,103**	**19,103**	26,200
Total expenditure		**36,435**	**36,435**	29,563
Net movement in funds		**21,508**	**21,508**	(13,395)
Reconciliation of funds:				
Total funds brought forward		**161,777**	**161,777**	175,172
Net movement in funds		**21,508**	**21,508**	(13,395)
Total funds carried forward		**183,285**	**183,285**	161,777

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 20 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2022

	Note		2022 £		2021 £
Tangible assets	12		**1,183**		-
			1,183		-
Current assets					
Stocks	13	**-**		875	
Debtors	14	**4,912**		-	
Cash at bank and in hand		**178,990**		164,286	
		183,902		165,161	
Creditors: amounts falling due within one year	15	**(1,800)**		(3,384)	
Net current assets			**182,102**		161,777
Total net assets			**183,285**		161,777
Charity funds					
Unrestricted funds	16		**183,285**		161,777
Total funds			**183,285**		161,777

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Sharon Reid
Sharon Reid (Jan 31, 2023 14:47 GMT)

Mrs S E Reid
Trustee

Date: 27 January 2023

The notes on pages 9 to 20 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

Oscar' Paediatric Brain Tumour Charity is a charitable incorporated organisation registered in England and Wales.

The financial statements 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 issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Oscar's Paediatric Brain Tumour Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

1.2 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.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those incurred directly in support of expenditure on the objects of the charity.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Taxation

The Charity is considered to pass the tests set out in paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charity for UK income tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Income Tax Act 2007, Part 10 section 521 - section 537 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that slch income or gains are applied exclusively to charitable purposes.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

1. Accounting policies (continued)

1.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Computer equipment	-	33%	Straight line

1.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.Provisions are measured at the best estimate of the amounts required to settle the obligation.

Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1. Accounting policies (continued)

1.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

2. **Critical accounting estimates and areas of judgment**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reveiwed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of revision and future periods where the revision affects both current and future periods.

3. Income from donations and legacies

	Unrestricted funds 2022 £	**Total funds 2022 £**	Total funds 2021 £
Donations	57,931	**57,931**	15,097
Total 2021	15,097	15,097	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Events	-	-	922
Merchandise income	-	-	117
	-	-	1,039
Total 2021	1,039	1,039	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest receivable	12	12	32
Total 2021	32	32	

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Event costs	4,808	**4,808**	200
Charges	2,365	**2,365**	788
Printing, postage and stationery	19	**19**	15
Computer costs	411	**411**	1,391
Merchandise purchases	910	**910**	592
Sundry expenses	(376)	**(376)**	288
Advertising	4,091	**4,091**	89
Legal and Professional	1,220	**1,220**	-
Wages and salaries	3,750	**3,750**	-
Pension costs	100	**100**	-
Depreciation	34	**34**	-
	17,332	**17,332**	3,363
Total 2021	3,363	3,363	

Event costs are in respect of entries into events for individuals who then carried out their own fundraising on behalf of the charity.

7. Analysis of expenditure by activities

	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable activities	17,257	1,846	**19,103**	26,200
Total 2021	25,000	1,200	26,200	

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2022 £	Total funds 2022 £	Total funds 2021 £
Accountancy	1,846	**1,846**	1,200
Total 2021	1,200	1,200	

8. Analysis of grants

	Grants to Institutions 2022 £	Total funds 2022 £	Total funds 2021 £
Grants paid	17,257	**17,257**	25,000
Total 2021	25,000	25,000	

The grants in the current and previous year were made to The Brain Tumour Charity.

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £600 *(*2021 - £ *-)*, and preparation of accounts fee of £1,246 (2021 - £1,200).

10. Staff costs

	2022 £	2021 £
Wages and salaries	**3,750**	-
Contribution to defined contribution pension schemes	**100**	-
	3,850	-

10. Staff costs (continued)

The Charity employed an average of Nil people during the current year (2021: Nil). The only employee commenced their employment in March 2022.

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, two trustees recieved £200 relating to expenses incurred (2021: £Nil).

12. Tangible fixed assets

	Computer equipment £
Cost or valuation	
Additions	**1,217**
At 31 March 2022	**1,217**
Depreciation	
Charge for the year	**34**
At 31 March 2022	**34**
Net book value	
At 31 March 2022	**1,183**
At 31 March 2021	-

13. Stocks

	2022 £	2021 £
Goods for resale	**-**	875

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

14. Debtors

	2022	2021
	£	£
Prepayments and accrued income	**4,912**	-
	4,912	-

15. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	**-**	874
Accruals and deferred income	**1,800**	2,510
	1,800	3,384

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
Designated funds				
Tissue Bank	**75,000**	**-**	**(17,257)**	**57,743**
General funds				
General funds	**86,777**	**57,943**	**(19,178)**	**125,542**
Total Unrestricted funds	**161,777**	**57,943**	**(36,435)**	**183,285**

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
Designated funds				
Identification	25,000	-	(25,000)	-
Tissue Bank	75,000	-	-	75,000
	100,000	-	(25,000)	75,000
General funds				
General funds	75,172	16,168	(4,563)	86,777
Total Unrestricted funds	175,172	16,168	(29,563)	161,777

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Designated funds	**75,000**	**-**	**(17,257)**	**57,743**
General funds	**86,777**	**57,943**	**(19,178)**	**125,542**
	161,777	**57,943**	**(36,435)**	**183,285**

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Designated funds	100,000	-	(25,000)	75,000
General funds	75,172	16,168	(4,563)	86,777
	175,172	16,168	(29,563)	161,777

Designated funds

Identification and Tissue Bank represent amounts committed towards co-funding research projects with The Brain Tumour Charity.

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,183	**1,183**
Current assets	183,902	**183,902**
Creditors due within one year	(1,800)	**(1,800)**
Total	183,285	**183,285**

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	165,161	165,161
Creditors due within one year	(3,384)	(3,384)
Total	161,777	161,777

19. Contingent liabilities

The charity has committed to pay £75,000 over 3 years towards a tissue bank with the first payments during 2022 totalling £17,257. The remaining balance of £57,743 has not been included as the payments are subject to satisfactory performance.

In 2017 the charity committed to pay £125,000 towards co-funding a research project with The Brain Tumour Charity over 5 years. The final payment of £25,000 was paid during 2021.

Funds have been designated to cover these payments.

20. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £100 (2021 - £Nil) which were all paid to the fund during the year.

21. Related party transactions

There were no related party transactions during the year which require disclosure (2021 - none).

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

England & Wales - Charity number 1159063

Accounts

Charity number: 1159063

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees

Mrs S E Reid, Chair
Mrs S J Gray
Mr M D Barnard (resigned 31 December 2021)
Mrs P P E Maxton (resigned 31 December 2021)
Mr P F M Martinez
Ms J Kirk (resigned 31 July 2021)
Ms A Beckwith
Ms L J Dawson (appointed 1 January 2022)

Charity registered number

1159063

Principal office

Blake House
18 Blake Street
York
YO1 8QH

Chief executive officer

Marie Hughes

Accountants

BHP LLP
Rievaulx House
1 St Mary's Court
Blossom Street
York
YO24 1AH

Bankers

CAF
25 Kings Hill
West Malling
Kent
ME19 4JQ

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the Charity for the period 1 April 2020 to 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Objectives and activities

a. Policies and objectives

The objective of the charity is the advancement of health for the public benefit, in particular but not exclusively by funding or co funding paediatric tumour research programmes or projects and assisting in the treatment and care of paediatric brain tumour patients including part funding treatment programmes outside the UK, in particular but not exclusively for paediatric medulloblastoma patients in cases where there is no successful NHS funded treatment protocols available to them.

In setting the objectives and planning the activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit. Details of how the charity has carried out its activities for public benefit are given in the achievements and performance section.

b. Activities undertaken to achieve objectives

The Charity works with The Brain Tumour Charity, a large AMRC accredited Charity, to ensure the projects we choose to fund are relevant and what is termed as “Good Research”. As a small but fast growing charity, it is important that we are seen to be funding cutting edge research in order to encourage people to support us.

The Charity has developed a good working relationship with Yorkshire’s Brain Tumour Charity which has become a significant partnership that has seen us work together to co-fund a project. In addition the Charity has a solid relationship with Leeds Teaching Hospitals, which is allowing us to work on a local and regional level, to supplement our national work with The Brain Tumour Charity.

The Charity actively seeks to get support from volunteers both locally and nationally via social media and utilising our extensive network for various fundraising events.

c. Main activities undertaken

The fundraising period April 20 to March 21 was unfortunately curtailed by the global COVID-19 pandemic. The charity was unable to run any fundraising events in the period, but continued to be supported by our fundraisers who ran small scale events.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

a. Review of activities

The Board of Trustees agreed to fund groundbreaking research by joint funding a tissue bank with Yorkshire's Brain Tumour Charity in partnership with Leeds Teaching Hospitals. The launch of the tissue bank was delayed by the COVID-19 pandemic and eventually opened in January 2020, although it was not able to immediately collect tissue.

Despite the challenges with in person fundraising, the Charity raised £922 in the 7th financial year.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Financial review

The net outgoing resources were £13,395 (2020: net incoming resources of £47,567) for the year and the unrestricted fund balance as at 31 March 2021 was £161,777 (2020: £175,172). The free reserves as at 31 March 2021 were £86,777 (2020: £75,172). The trustees have looked at the risk of the charity and considers it appropriate to set a target level for free reserves of £20,000.

The trustees will be reviewing the expenditure of the charity to bring it in line with the set target for free reserves. The trustees' aim is to continue to raise as much as possible through donations and fundraising events each year. Reserves are held to ensure the costs of generating funds and the commitment to funding projects can be met. There are no restricted funds.

Structure, governance and management

a. Methods of appointment or election of Trustees

The serving Trustees have the power to appoint new Trustees. One new Trustee was appointed on 01.01.2022.

b. Organisational structure and decision-making policies

OSCAR's Paediatric Brain Tumour Charity is a charitable incorporated organisation and was registered on 4 November 2014. The charity is governed under a constitution dated 8 September 2014, updated June 2019.

The Board of Trustees are responsible for the charity's development and ensuring adherence to policies and procedures whilst the Chief Executive is responsible for day to day running of the charity and ensuring the effective management of human and financial resources.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management (continued)

c. Fundraising

OSCAR's Paediatric Brain Tumour Charity does not use external fundraisers or use promotional materials to raise funds. All funds are raised by our own events and donations, for example the Marathon and Family Challenge walks.

Plans for future periods

The Charity has a reserve of funds which will be used to ensure the Charity is able to function through the ongoing COVID-19 pandemic and into the future.

The Charity will continue to raise funds via various events and partnerships. In 2021/22 there will be another Family Challenge in the Yorkshire Dales (working around COVID-19 restrictions on group events), as well as entering more teams into Endure 24 and the Yorkshire Marathon.

The Charity hopes to form more partnerships with local and national businesses to further our objectives.

Statement of Trustees' responsibilities

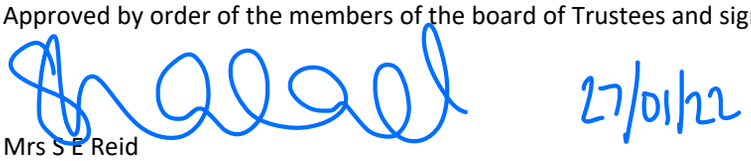
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Mrs S E Reid
Trustee
Date: 27 January 2022

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY FOR THE YEAR ENDED31 MARCH 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Oscar's Paediatric Brain Tumour Charity for the year ended 31 March 2021 which comprise the statement of financial activities incorporating income and expenditure account, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Trustees in accordance with the terms of our engagement letter dated 6 January 2022. Our work has been undertaken solely to prepare for your approval the financial statements of Oscar's Paediatric Brain Tumour Charity and state those matters that we have agreed to state to the Trustees in this report in accordance with ICAEW Technical release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Oscar's Paediatric Brain Tumour Charity and its Trustees for our work or for this report.

It is your duty to ensure that Oscar's Paediatric Brain Tumour Charity has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and net resources expended of Oscar's Paediatric Brain Tumour Charity. You consider that Oscar's Paediatric Brain Tumour Charity is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of Oscar's Paediatric Brain Tumour Charity. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

BHP LLP
Rievaulx House
1 St Mary's Court
Blossom Street
York
YO24 1AH

Date:

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	**15,097**	**15,097**	25,658
Other trading activities	4	**1,039**	**1,039**	71,279
Investments	5	**32**	**32**	106
Total income		**16,168**	**16,168**	97,043
Expenditure on:				
Raising funds	6	**3,363**	**3,363**	22,558
Charitable activities		**26,200**	**26,200**	26,918
Total expenditure		**29,563**	**29,563**	49,476
Net movement in funds		**(13,395)**	**(13,395)**	47,567
Reconciliation of funds:				
Total funds brought forward		**175,172**	**175,172**	127,605
Net movement in funds		**(13,395)**	**(13,395)**	47,567
Total funds carried forward		**161,777**	**161,777**	175,172

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 17 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2021

	Note		2021 £		2020 £
Current assets					
Stocks	10	**875**		875	
Debtors	11	**-**		1,050	
Cash at bank and in hand		**164,286**		177,101	
		165,161		179,026	
Creditors: amounts falling due within one year	12	**(3,384)**		(3,854)	
Net current assets			**161,777**		175,172
Total net assets			**161,777**		175,172
Charity funds					
Unrestricted funds	13		**161,777**		175,172
Total funds			**161,777**		175,172

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

27/01/22

Mrs S E Reid
Trustee
Date: 27 January 2022

The notes on pages 8 to 17 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

Oscar' Paediatric Brain Tumour Charity is a charitable incorporated organisation registered in England and Wales.

The financial statements 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 issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Oscar's Paediatric Brain Tumour Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

1.2 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.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those incurred directly in support of expenditure on the objects of the charity.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Taxation

As a charity, OSCAR's PBTC is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

1.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1. Accounting policies (continued)

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.Provisions are measured at the best estimate of the amounts required to settle the obligation.

Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2. Critical accounting estimates and areas of judgment

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reveiwed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of revision and future periods where the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	15,097	**15,097**	25,658
Total 2020	25,658	25,658	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Events	922	**922**	71,279
Merchandise income	117	**117**	-
	1,039	**1,039**	71,279
Total 2020	71,279	71,279	

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest receivable	32	**32**	106
Total 2020	106	106	

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Event costs	200	**200**	14,181
Charges	788	**788**	2,154
Printing, postage and stationery	15	**15**	1,888
Computer costs	1,391	**1,391**	1,167
Merchandise purchases	592	**592**	1,123
Sundry expenses	288	**288**	384
Advertising	89	**89**	1,661
	3,363	**3,363**	22,558
Total 2020	22,558	22,558	

7. Analysis of expenditure by activities

	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	25,000	1,200	**26,200**	26,918
Total 2020	25,000	1,918	26,918	

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2021 £	Total funds 2021 £	Total funds 2020 £
Travel expenses	-	-	606
Independent examination fees	-	-	789
Accountancy	1,200	**1,200**	523
	1,200	**1,200**	1,918
Total 2020	1,918	1,918	

8. Analysis of grants

	Grants to Institutions 2021 £	Total funds 2021 £	Total funds 2020 £
Grants paid	25,000	**25,000**	25,000
Total 2020	25,000	25,000	

The grants in the current and previous year were made to The Brain Tumour Charity.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no expenses for trustee meeting refreshments were reimbursed or paid directly to Trustees (2020 - £28 to 2 Trustees).

10. Stocks

	2021	2020
	£	£
Goods for resale	**875**	875

11. Debtors

	2021	2020
	£	£
Other debtors	**-**	1,050
	-	1,050

12. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	**874**	2,544
Accruals and deferred income	**2,510**	1,310
	3,384	3,854

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
Designated funds				
Identification	**25,000**	**-**	**(25,000)**	**-**
Tissue Bank	**75,000**	**-**	**-**	**75,000**
	100,000	**-**	**(25,000)**	**75,000**
General funds				
General funds	**75,172**	**16,168**	**(4,563)**	**86,777**
Total Unrestricted funds	**175,172**	**16,168**	**(29,563)**	**161,777**

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Unrestricted funds					
Designated funds					
Identification	50,000	-	-	(25,000)	25,000
PNET 5	75,000	-	(25,000)	(50,000)	-
Tissue Bank	-	-	-	75,000	75,000
	125,000	-	(25,000)	-	100,000
General funds					
General funds	2,605	97,043	(24,476)	-	75,172
Total Unrestricted funds	127,605	97,043	(49,476)	-	175,172

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020	Income	Expenditure	Balance at 31 March 2021
	£	£	£	£
Designated funds	**100,000**	**-**	**(25,000)**	**75,000**
General funds	**75,172**	**16,168**	**(4,563)**	**86,777**
	175,172	**16,168**	**(29,563)**	**161,777**

Summary of funds - prior year

	Balance at 1 April 2019	Income	Expenditure	Transfers in/out	Balance at 31 March 2020
	£	£	£	£	£
Designated funds	125,000	-	(25,000)	-	100,000
General funds	2,605	97,043	(24,476)	-	75,172
	127,605	97,043	(49,476)	-	175,172

Designated funds

Identification, PNET 5 and Tissue Bank represent amounts committed towards co-funding research projects with The Brain Tumour Charity.

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021	Total funds 2021
	£	£
Current assets	165,161	**165,161**
Creditors due within one year	(3,384)	**(3,384)**
Total	161,777	**161,777**

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	179,026	179,026
Creditors due within one year	(3,854)	(3,854)
Total	175,172	175,172

16. Contingent liabilities

In 2017 the charity committed to pay £125,000 towards co-funding a research project with The Brain Tumour Charity over 5 years. The final payment of £25,000 has been paid during the year.

The charity has committed to pay £75,000 over 3 years towards a tissue bank with the first payment in the summer of 2021. The balance of £75,000 has not been included as the payments are subject to satisfactory annual reports.

Funds have been designated to cover these payments.

17. Related party transactions

There were no related party transactions during the year which require disclosure (2020 - none)