

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

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 year 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**

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

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

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

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.

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

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.

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

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 such 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. Amortisation will 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
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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.

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

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 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 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	-
	<u>109,723</u>	<u>2,740</u>	<u>112,463</u>	<u>57,931</u>
Total 2022	<u>57,931</u>	<u>-</u>	<u>57,931</u>	

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
	<u>12</u>	<u>12</u>	
Total 2022	<u>12</u>	<u>12</u>	

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
	<u>70,605</u>	<u>940</u>	<u>71,545</u>	<u>17,332</u>
Total 2022	<u>17,332</u>	<u>-</u>	<u>17,332</u>	

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
	<u>27,917</u>	<u>3,019</u>	<u>30,936</u>	
Total 2022	17,257	1,846	19,103	
	<u>17,257</u>	<u>1,846</u>	<u>19,103</u>	

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
	<u>3,019</u>	<u>3,019</u>	<u>1,846</u>
Total 2022	1,846	1,846	
	<u>1,846</u>	<u>1,846</u>	

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
	<u>27,917</u>	<u>27,917</u>	
Total 2022	17,257	17,257	
	<u>17,257</u>	<u>17,257</u>	

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
	<u>47,041</u>	<u>3,850</u>

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
	<u>183,285</u>	<u>112,984</u>	<u>(102,481)</u>	<u>193,788</u>

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
	<u>161,777</u>	<u>57,943</u>	<u>(36,435)</u>	<u>183,285</u>

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.

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

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).