

Charity registration number 1159063

OSCAR's Paediatric Brain Tumour Charity
Annual Report And Unaudited Financial Statements
For The Year Ended 31 December 2025

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	

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.

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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.

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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.

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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.

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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.

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

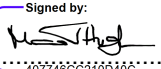
OSCAR's Paediatric Brain Tumour Charity is a charitable incorporated organisation and was registered on 4 November 2014. The charity is governed under a constitution dated 8 September 2014, updated July 2022.

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.

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:


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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

		Unrestricted funds	Restricted funds	Total	Unrestricted funds Period ended 2024	Restricted funds Period ended 2024	Total Period ended 2024
	Notes	2025 £	2025 £	2025 £	2024 £	2024 £	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		<u>258,438</u>	<u>123,196</u>	<u>381,634</u>	<u>270,300</u>	<u>17,195</u>	<u>287,495</u>
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		<u>284,027</u>	<u>105,717</u>	<u>389,744</u>	<u>182,408</u>	<u>6,759</u>	<u>189,167</u>
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		<u>243,425</u>	<u>21,495</u>	<u>264,920</u>	<u>155,533</u>	<u>11,059</u>	<u>166,592</u>
Fund balances at 31 December 2025		<u>217,836</u>	<u>38,974</u>	<u>256,810</u>	<u>243,425</u>	<u>21,495</u>	<u>264,920</u>

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

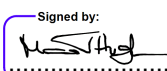
OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

BALANCE SHEET

AS AT 31 DECEMBER 2025

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

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

Signed by:

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 Mrs M T Hughes
 Trustee

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.

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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
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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
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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.

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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.

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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
	2025	2025	2025	Period ended 2024	Period ended 2024	Period ended 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	-	-	-
	<u>58,249</u>	<u>123,196</u>	<u>181,445</u>	<u>98,535</u>	<u>14,695</u>	<u>113,230</u>

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.

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

4 Income from other trading activities

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

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2025	Period ended
	£	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

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

7 Charitable activities

	Charitable expenditure	Charitable expenditure
	2025	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	-
	<u>93,409</u>	<u>85,665</u>
Grant funding of activities (see note 8)	81,631	3,507
Share of support costs (see note 9)	86,931	6,967
	<u>261,971</u>	<u>96,139</u>
Analysis by fund		
Unrestricted funds	156,254	89,380
Restricted funds	105,717	6,759
	<u>261,971</u>	<u>96,139</u>

8 Grants paid

	Charitable expenditure	Charitable expenditure
	2025	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	-
	<u>81,631</u>	<u>3,507</u>

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

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	-
	<u>86,931</u>	<u>6,967</u>
Analysed between Charitable activities	<u>86,931</u>	<u>6,967</u>
	<u>86,931</u>	<u>6,967</u>

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:

	2025 Number	Period ended 2024 Number
	<u>5</u>	<u>3</u>
Employment costs		
	2025 £	Period ended 2024 £
Wages and salaries	170,286	58,548
Social security costs	10,283	688
Other pension costs	3,421	1,350
	<u>183,990</u>	<u>60,586</u>

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

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

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

15 Debtors

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

16 Creditors: amounts falling due within one year

		Period ended	
	Notes	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
		<u>60,889</u>	<u>12,980</u>

17 Deferred income

	2025	2024
	£	£
Other deferred income	<u>2,166</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

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

18 Related party transactions

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

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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
	<u>21,495</u>	<u>123,196</u>	<u>(105,717)</u>	<u>38,974</u>

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)	-
	<u>11,059</u>	<u>17,195</u>	<u>(6,759)</u>	<u>21,495</u>

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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.

OSCAR'S PAEDIATRIC BRAIN TUMOUR CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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
	<u>243,425</u>	<u>258,438</u>	<u>(284,027)</u>	<u>-</u>	<u>217,836</u>

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
	<u>155,533</u>	<u>270,300</u>	<u>(182,408)</u>	<u>-</u>	<u>243,425</u>

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
	<u>217,836</u>	<u>38,974</u>	<u>256,810</u>

OSCAR’S PAEDIATRIC BRAIN TUMOUR CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

	Unrestricted funds	Restricted funds	Total
	Period ended	Period ended	Period ended
	2024	2024	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
	<u>243,425</u>	<u>21,495</u>	<u>264,920</u>