

Berkshire Healthcare Charity

England & Wales · Charity number 1049733

Details

Other names	BERKSHIRE HEALTH CHARITABLE FUND AND OTHER RELATED CHARITIES, BERKSHIRE HEALTHCARE CHARITY, BERKSHIRE HEALTH CHARITABLE FUND
Status	Registered
Legal form	Other
Registered	1995-10-09
Register	View on the Charity Commission register

Contact

Address	Berkshire Healthcare Nhs Foundation Trust London House London Road Bracknell Berkshire RG12 2UT
Phone	01189 046500
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Website	https://www.berkshirehealthcare.nhs.uk/our-charity/about-our-charity/

Activities

Objects: SEE INDIVIDUAL CONSTITUENTS

Activities: The main purpose of the charitable funds held on trust is to apply income to cover the provision of support to the NHS for services that would not normally be paid for out of NHS funds. These activities operate to cover patients and staff for Berkshire Healthcare NHS Foundation Trust, providing mental health and community health services to the resident population of Berkshire, England.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- Bracknell Forest
- Reading
- Slough
- West Berkshire
- Windsor And Maidenhead
- Wokingham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£641,000	£73,000	£1,305,000	0
2024-03-31	£131,000	£331,000	-	-
2023-03-31	£456,000	£368,000	-	-
2022-03-31	£428,000	£94,000	-	-
2021-03-31	£279,000	£103,000	-	-

Trustees

Name	Role	Appointed
frances west	Chair	2026-02-01
ALEX GILD		
Aileen Carol Feeney		2019-11-01
BERKSHIRE HEALTHCARE NHS FOUNDATION TRUST		
Deborah Fulton		2018-12-01
Dr Sally Glen		2022-06-01
Dr Tolulope Olusoga		2025-03-29
JULIAN MARK EMMS		
MARK DAY		2016-09-01
Paul Scott Gray		2021-06-01
Rajiv Gatha		2021-10-01
Rebecca Burford		2023-07-01
Theresa Wyles		2025-03-17

Linked charities

- BERKSHIRE HEALTH CHARITABLE FUND (1049733-1)
- PRIORITY CARE SERVICE GENERAL FUND (1049733-2)
- PRIORITY CARE SERVICE STAFF WELFARE FUND (1049733-3)
- PRIORITY CARE SERVICE RESEARCH AND EDUCATION FUND (1049733-4)
- PRIORITY CARE SERVICE PATIENT WELFARE FUND (1049733-5)
- RUTH GERTRUDE CROWDER CHARITY (1049733-6)
- FRANK CODLING ENDOWMENT (1049733-7)

Accounts

Berkshire Healthcare Charity
(Registered Charity No. 1049733)

**Annual Report
And
Financial Statements**

31 March 2025

Annual Report and Financial Statements for the year ended 31 March 2025

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Section 1: Legal and Administrative Information

Name of Charity

Berkshire Healthcare Charity

Registered charity No. 1049733

Corporate Trustee and Trustees

Berkshire Healthcare NHS Foundation Trust is the Corporate Trustee of the Charity since 1st April 2001.

Berkshire Healthcare NHS Foundation Trust is governed by the laws applicable to trusts, principally the Trustee Act 2000 and the law applicable to charities which are governed by the Charities Act 2011 as amended by the Charities Act 2016 Charity (Accounts and Reports) regulations 2008 and Financial Report Standard 102 (FRS 102 – SORP 2019) for the year end 31 March 2025.

The Corporate Trustee is formed of the Board of Directors of the Berkshire Healthcare NHS Foundation Trust with individual Board of Directors also being members of the Board of Trustees of the Charity. The members of the Board of Trustees are shown in the section Trustee on pages 10 and 11 of the Annual Report.

Where there are references in the Annual Report and Accounts to the singular Trustee these include the plural Trustees, and vice versa.

Principal Office of Corporate Trustee

Berkshire Healthcare NHS Foundation Trust
London House
London Road
Bracknell
Berkshire
RG12 1UT

Bankers

Government Banking Services
National Westminster Bank Plc
135 Bishopsgate
London
EC2M 3UR

Independent Examiner

Holy Brook Accountants
Curious Lounge
1st Floor,
Pinnacle Building,
Tudor Road,
Reading,
RG1 1NH

Solicitors

Beachcroft LLP
100 Fetter Lane
London
EC4A 1BN

Section 2: Trustee's Annual Report

Objects of the Charity

The main purpose of the charitable funds held on trust is to supply income to cover the provision of support to the NHS for services that would not normally be paid for out of NHS funds. These activities mainly operate to cover staff and patients of Berkshire Healthcare NHS Foundation Trust ('Trust').

In accordance with the objectives and with due regard to the published guidance on the operation of the public benefit requirement of the Charities Act 2011, the Trust is an NHS charity with the sole purpose of enhancing patient experience and patient care. Its status as an NHS body means it is for the benefit of the public.

Charity objectives are to enhance the health and wellbeing of patients, service users and employees of the Trust through improving healing environment, supporting patients and staff welfare, and increasing staff knowledge and competencies through training and education.

The Trustee promotes the use of the funds to achieve their stated objectives and confirms the performance of the fund against objectives set. Where appropriate, a grant may be made in accordance with charity law, objectives of the individual fund, the constitution of the Corporate Trustee and the wishes and directions of donors. In making a grant, the Charity will endeavour to reflect the wishes of patients and staff by directing funds where Charity is informed there is most need. When considering where to focus attention the Board of Trustees, and members of the Charitable Fund Committee, have regard to the Charity Commissions guidance on public benefit and what this means for the Berkshire Healthcare Charity.

There are eight active individual funds in total as of 31st March 2025. These include one permanent endowment fund (West Berkshire Frank Codling Legacy) and seven unrestricted funds. The objectives of the Endowment and the material Unrestricted Funds (over £5,000) are below:

Name of Fund	Objectives of Fund
West Berkshire Frank Codling Legacy (Endowment Fund)	For the benefit of patients and staff for the time being, attached to, or receiving treatment from the West Berkshire locality. Capital may be placed in investments of whatever description or location and apply any income from the legacy to the West Berkshire Community Hospital General Welfare & Amenities Designated Fund.
Chair's General Fund	To support generally the welfare of patients, carers, staff and others connected with the Trust, including but not exclusively arts and culture related activities.
Prospect Park - General Fund	Established for the benefit of all patients for the time being of Prospect Park Hospital. To cover the provision of therapeutic, social and entertainment amenities, expenses, patients' outings, and extra-curricular activities undertaken, which are not normally covered under the hospital's general revenue budgets.

Name of Fund

Objectives of Fund

Covid-19 Fund

To support the welfare of patients, carers, staff, and others connected to the Trust, purchase of equipment and other necessities arising from dealing with the pandemic response.

Ward Fund (Highclere and Donnington)

Established for the benefit of all patients and staff for the time being of Highclere ward, West Berks Community Hospital. To cover the provision of therapeutic, social, leisure and entertainment amenities, expenses, and extra-curricular activities undertaken, which are not normally covered under the Hospitals general revenue budgets. Staff training and course expenses, provision of equipment and services for use in the ward.

Newbury District Nurses Fund

Established for the benefit of all patients and staff served by the West Berkshire community nursing services. To cover the provision of therapeutic, social and entertainment amenities, expenses and extra-curricular activities undertaken, which are not normally covered under general revenue budgets. Acquisition of specialised equipment, services, and goods for patient use in the community. Staff training, course expenses, professional memberships, general patient care.

Fund holders for unrestricted funds can review and propose amendments to their fund objectives at any time considering developments and changes in delivery of local NHS services and to ensure that funds remain available and relevant for the benefit of patients, service users and staff. Any proposed changes to objectives are reviewed by the Charitable Fund Committee, which is chaired by a non-executive director from the Board of Directors of Berkshire Healthcare NHS Foundation Trust and where membership includes the Chief Financial Officer, who are Trustees of the Charity. All members of the Board of Directors of Berkshire Healthcare NHS Foundation Trust, which is the Corporate Trustee, are also Trustees of the Charity. Membership of Charitable Fund Committee is detailed under Governance and Management on page 7 and 8.

The charity has no plans to change its aim and objectives for financial year 2025/26.

Achievements, Performance and Financial Review

In 2024/25, Berkshire Healthcare Charity continued its mission to support patients, service users and staff across Berkshire Healthcare NHS Foundation Trust by funding enhancements to care, therapeutic environments, and staff well-being that go beyond core NHS funding.

Thanks to the generosity of donors, volunteers, partners and supporters, the Charity made significant impact across a wide range of services, contributing to patient welfare, staff morale, and service innovation.

Key achievements included:

- Enhanced staff well-being through a grant which enabled: Refurbishment of staff rest and well-being rooms across multiple Trust sites from continued spending of the NHS Charities Together grant awarded in 2022.
- Support for vulnerable communities: Over 250 homeless adults in Reading received vital supplies such as warm clothing, hygiene items, sunscreen, and meal vouchers through the Health Outreach Liaison Team (HOLT). 250 Winter Essentials Packs were distributed to vulnerable patients through the Stay Warm, Stay Healthy appeal.
- Improved patient environments: The Forget Me Not Garden at Prospect Park Hospital and the Slough Older People's Mental Health Well-being Garden created calm, therapeutic outdoor spaces used by over 100 patients, carers, and staff. At West Berkshire Community Hospital, donations supported the Therapy Garden, Rainbow Rooms and Butterfly Rooms, with ongoing volunteer and community involvement.
- Targeted support for children and families: Distraction toys for young people undergoing medical procedures, and sleep packs for asylum-seeking children to improve rest and emotional well-being. Memory keepsakes and bereavement resources funded for families receiving children's palliative care.
- Enhanced rehabilitation tools: Specialist mobility aids such as U-Step Walkers and Motomed equipment supported physiotherapy and quicker patient recovery. Four riser-recliner chairs were purchased for inpatient rehab to promote independence and comfort.
- Community and social support: The Slough Older People's Mental Health Lunch Club, supported with a £1,500 grant, provided a vital social lifeline for over 50 regular attendees.
- The Volunteer Christmas Appreciation Lunch and a celebration for Health Maker volunteers honoured their essential contributions.

Fundraising and Strategic Direction

This year marked the Charity's first formal Impact Report, highlighting the breadth and depth of activity made possible through charitable support. The Charity has made strong progress in actively fundraising and raising awareness, with a focus on diversifying income streams and proving the impact of donations.

Our growing fundraising strategy now includes:

- Use of the JustGiving platform and expanded presence on social media.
- Participation in community and challenge events such as the Reading Half Marathon.
- Development of corporate partnerships, in memory and legacy giving, and grant applications.
- Collaboration with clubs, and community groups to broaden engagement.

The launch of two new appeals — Sensory Well-being and Mind & Motion — has created opportunities for supporters to help fund inclusive sensory spaces and increase access to therapeutic physical activity for both patients and staff.

Looking ahead to 2025/26, the Charity remains committed to demonstrating the value of donations through transparent reporting, measurable outcomes, and community-led projects. We will continue building sustainable income through diverse fundraising activities, partnerships, and meaningful engagement with our local communities.

All donations and legacy gifts are deeply appreciated and have made a meaningful difference to the patients, carers, and staff across Berkshire Healthcare NHS Foundation Trust.

Structure, Governance and Management Constitution

The Berkshire Healthcare NHS Foundation Trust is the sole corporate Trustee of the Charity. The corporate Trustee's responsibilities are therefore carried out by the Berkshire Healthcare NHS Foundation Trust board of directors. The board is appointed in accordance with the foundation trust's constitution. Details of the Board members of the Berkshire Healthcare NHS Foundation Trust can be found on page 11 and on the Charity Commission's website.

As the Charity has a corporate Trustee it is, in accounting terms, controlled by Berkshire Healthcare NHS Foundation Trust and is therefore its subsidiary. Financially, the charity is not material to Berkshire Healthcare NHS Foundation Trust, so it is not consolidated into the foundation trust's accounts.

Berkshire Healthcare NHS Foundation Trust board meet annually as corporate Trustee to approve the Trustee's annual report and accounts for the year.

Berkshire Healthcare NHS Trust Charitable Fund was established during 2001/02, from a merger of the West Berkshire Priority Care Service Charitable Fund and East Berkshire NHS Trust Charitable Fund, after the NHS bodies that looked after organisations demised on the 31st March 2001. In 2002/03, the East Berkshire Community Fund was also merged into the Berkshire Healthcare Charity. It is incorporated as a body under the National Health Service.

On 7th September 2004, the Trustee's approved a change in the name of the fund to 'Berkshire Health Charitable Fund', to avoid any potential confusion that funds are only related to the Berkshire Healthcare NHS Foundation Trust. The name has been subsequently changed again on the 30th November 2021 to Berkshire Healthcare Charity to align it clearly to the foundation trust following the various organisational restructures that have occurred since 2004.

The fund was managed by the Corporate Trustee on behalf of 3 partner bodies - Berkshire Healthcare NHS Foundation Trust, Berkshire West PCT and Berkshire East PCT. On the 1st September 2006 Berkshire West PCT and Berkshire East PCT were created through a merger of six PCTs. Reading PCT, Wokingham PCT and Newbury and Community PCT merged to create Berkshire West PCT. Bracknell Forest PCT, Slough PCT and Windsor Ascot and Maidenhead PCT merged to create Berkshire East PCT.

On the 1st April 2011 the provider services of Berkshire East PCT and Berkshire West PCT transferred to Berkshire Healthcare NHS Foundation Trust and the Charitable Funds that related to provider services of these entities have also been transferred. This has no bearing on the current structure as all the funds remain under Berkshire Healthcare Charity.

On the 1st April 2013 Berkshire East PCT, Berkshire West PCT and Berkshire Shared Services were dissolved due to Government NHS reform and all the Charitable Funds that related to Berkshire East PCT and Berkshire West PCT were transferred to Berkshire Healthcare NHS Foundation Trust. The current structure of Charitable Funds remains the same and Berkshire Healthcare NHS Foundation Trust remains acting as the corporate Trustee.

The financial management of the Berkshire Healthcare Charity is undertaken by the Financial Services Department of Berkshire Healthcare NHS Foundation Trust. The Trust is the Corporate Trustee and therefore a related party to Berkshire Healthcare Charity.

The total funds held by the charity are divided into many individual purposed funds ranging from patients and staff welfare and amenities, training, and education to contributions to NHS equipment and property.

Governance and Management

The governing document is the declaration of Trust dated 14th August 1995. This was amended by a supplementary Trust deed dated 20th April 2005. The governing document was subsequently reviewed during 2021/22 and amended on the 30th November 2021.

The Berkshire Healthcare NHS Foundation Trust is the sole corporate Trustee of the Charity. The corporate Trustee's responsibilities are therefore carried out in accordance with the Berkshire Healthcare NHS Foundation Trust's constitution. Details of Berkshire Healthcare NHS Foundation Trust board membership can be found in its annual report and accounts and on its website.

Berkshire Healthcare NHS Foundation Trust board meets annually as corporate Trustee to approve the Trustee's annual report and accounts for the year.

The Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objectives of each fund and by designating the funds so that the Trustee respects the wishes of donors.

The governance of the organisation is overseen by the Charitable Trustee Board (*see Trustees on page 11*), while the day-to-day management of the charity is monitored by the Charitable Funds Committee, which includes finance management team of Berkshire Healthcare NHS Foundation Trust. The members of the Charitable Funds Committee are appointed by the Chief Financial Officer.

The Charitable Funds Committee for 2024/25 comprised:

Name	Position Held in Corporate Trustee
Mark Day (Chair of Committee)	Non-Executive Director
Martin Earwicker	Non-Executive Director (Chair of Trust)
Paul Gray	Chief Financial Officer
Rebecca Clegg	Director of Finance
Graham Harrison	Head of Financial Services
Monika McEwan	Senior Finance Manager
Kendra Ainley	Head of Innovation
Joanne Ramsay	Fundraising Manager

Committee meetings are normally held as a minimum of twice a year. During 2024/25 two meetings were held on the 3rd September 2024 and 4th March 2025. Attendance at the meetings were as follows:

Name	Position Held in Corporate Trustee	Meetings Attended	
		3rd September 2024	4th March 2025
Mark Day (Chair)	Non-Executive Director	Yes	Yes
Martin Earwicker	Non-Executive Director/Chair of Trust	No	Yes
Paul Gray	Chief Financial Officer	Yes	Yes
Rebecca Clegg	Director of Finance	No	No
Graham Harrison	Head of Financial Services	No	Yes
Monika McKewan	Senior Finance Manager	Yes	No
Kendra Ainley	Head of Innovation	Yes	Yes
Joanne Ramsay	Fundraising Manager	Yes	Yes

For practical reasons, the Trustee delegate's responsibility for day-to-day operation of many of its funds to staff (fund holders) across this organisation and locations. The fund holders are in a better position to ensure that individual funds are spent in accordance with funds' objectives. The accounting for all transactions, records keeping and providing information on balances is undertaken by Financial Services Department of Berkshire Healthcare NHS Foundation Trust.

Each fund holder is provided with 'Fund Policy and Procedures' detailing the rules, regulations and procedures regarding the management, receipt, and disbursement of charitable funds. The purpose of this is to ensure fund holders are informed of the overall framework under which the charitable funds are managed by the trust.

Risk Management

The Trustee confirms that major risks which the charity is exposed to have been reviewed and procedures have been established to manage these risks. A risk register is in place and is reviewed annually by Committee members.

A major risk includes the going concern of the Charity which is subject to continuing receipt of income from donations, grants, and legacies. Recognising the reduction of the overall reserves balance to meet on-going commitments, the Charitable Funds Committee have been pro-active in discussing fund raising activities and initiatives to generate new sources of income. The Charity is now a member of NHS Charities Together, which supports its members in providing a forum for nationwide fundraising and advocacy campaigns.

Other risks considered by the Charitable Funds Committee where the initial assessment of them is that they are high risk, but which have been mitigated by controls to reduce their current risk to moderate or low risk. These other risks and their mitigations with controls are as follows:

Risk	Controls	Risk Level
Accountability of Donations	Procedures in place to ensure that donations are correctly recognised and recorded	Moderate
Consolidation of the Charitable Funds into the accounts of the Corporate Trustee	Procedures that bring the monthly and annual reporting timetable of the Charitable Funds into line with the Corporate Trustee	Moderate
Impact on the Statement of Financial Position and other reporting disclosures of the Corporate Trustee	Bringing alignment of reporting deadlines across Charity and Corporate Trustee	Low
Over recovery of GiftAid from HMRC on donations	Ensuring GiftAid only claimed when donor has completed a GiftAid form and appropriate supporting evidence where GiftAid claimed under HMRCs Gift Aid Small Donation Scheme	Moderate

The operation of existing controls includes meetings of the Trustee and Charitable Funds Committee, together with the use of nominated fund managers with specified responsibilities.

There are reviews by the Charity's independent examiner, with the outcomes reported to the Trust's Audit Committee as appropriate.

To meet funds objectives and maintain control of the individual funds, all expenditure is reviewed against fund objectives to ensure that there is consistency and that funds are spent as practically as possible in accordance with the wishes of donors, but which must consider the evolving changes that occur in NHS operational services and transformations around the methods and delivery of healthcare services.

Expenditure under £2,000 can be approved by an individual fund holder for their specific fund; expenditure over £2,000 requires approval by a Trustee, whilst expenditure over £10,000 on an individual activity or project requires approval by the Board of Trustees.

The Trustee has reviewed the governance arrangements of the Charitable Trust and adopted policies and procedures covering the Responsibility of the Trustee, Terms of Reference of the Charitable Funds Committee, Fund Raising, Investment and Reserves and Financial Procedures, to enable the continued smooth running of the daily operations and management of the risk levels. Governance arrangements are reviewed periodically as and when required in accordance with any change in landscape around statutory and regulatory updates.

Strategic Direction

The main strategic direction is to continue to support the delivery of the funds objectives and aims, whilst minimising the funds administration cost by continuous review and rationalisation of funds. There is an on-going review of low value and/or slow-moving funds. Where these are identified, the balances are consolidated to the Chair's General Fund.

The Corporate Trustee seeks to make no significant changes or differences to its current activities.

Reserves Policy

The Trustee recognises its obligation to ensure that income received by the Charity should be spent effectively and promptly in accordance with fund objectives.

It is however considered prudent that a minimum total reserve of £250,000 should be held to cover contingencies. This sum has been identified as being equal to six months of typical expenditure on funds (£100,000), governance and support costs (£20,000), and safeguarding of the capital value in respect of the endowment fund (£127,500), and any outstanding commitments that existed at the financial year end.

Charity Reserves, as defined under SORP 2015 are those funds which become available to the Charity to be spent at the Trustee's discretion in furtherance of the Charity's objectives, excluding funds which are spent or committed or could only be realised through the disposal of fixed assets. These are therefore classified as 'free'.

Definition of Funds

Restricted Funds: funds which are subject to specific trusts or directions: for example, terms of a contract, agreement or will.

Endowment Funds: funds which are held as capital and only income generated can be expended.

Unrestricted Funds: funds which are expendable at the discretion of the Trustee or designated in consideration of the donors wishes.

The Trustee has reviewed and revised their Reserves Policy and has determined that it is necessary to retain reserves of the longer term to:

- Reduce the impact of risks from the external environment should the level of income reduce significantly.
- Continue their programme of supporting the Trust and its operational services.
- Hold sufficient reserves to ensure that the Charity can cover its on-going operational costs to process outstanding commitments
- Meet the cost of closure or transfer of the Charity's affairs should the need ever arise.

At the 31st March 2025, the reserves were identified as per the table below

Breakdown of Reserves	£'000s
Capital Funds – Endowments	127
Revenue Funds - Restricted	550
Revenue Funds – Unrestricted	628
Total Reserves	1,305
of which Freely Available Reserves	505

The current level of reserves exceeds the minimum requirement set in the policy with an additional £255,000 being held in unrestricted reserves without firm commitment to projects. The Trustees will continue to encourage fund holders to identify schemes and capital programmes, to support their areas of expertise, and development projects to benefit the patient experience and improve staff health and wellbeing.

Reference and administrative details

Berkshire Healthcare Charity, registration number 1049733 was entered on the Central Register of Charities maintained by the Charity Commission for England and Wales on the 9th October 1995.

Trustee

Berkshire Healthcare NHS Foundation Trust acts as the Corporate Trustee, with the members of the Board of Berkshire Healthcare NHS Foundation Trust acting on behalf of the Corporate Trustee. Individuals appointed to roles on the Board of Berkshire Healthcare NHS Foundation Trust are simultaneously appointed to act on behalf of the Corporate Trustee. During 2024/25 the Trust Board had five 'standing' committees that helped it discharge its duties.

- The Audit Committee - comprising only Non-Executive Directors, is responsible for making sure the Trust governs itself well by concluding on the adequacy of the Trust's systems of internal control and its assurance framework.
- The Finance, Investment & Performance Committee - comprising both Non-Executive and Executive Directors, is responsible for reviewing financial and operational performance and for reviewing and providing expert comment on all significant financial investment and disinvestment decisions.
- Quality Assurance Committee - provides a forum for detailed scrutiny and consideration of the Trust's quality agenda. Comprising both Non-Executive and Executive Director membership, the Committee obtains assurance on behalf of the Board on the quality of clinical services.
- The Remuneration Committee - comprising non-executive directors, considers the terms and conditions of appointment of all Executive Directors and the appointment of the Chief Executive.
- The Nominations Committee - is responsible for identifying the skills required and producing job descriptions and person specifications for posts filled by Non-Executive Directors and which need to be reviewed at the end of their terms of office. The committee is also responsible for the initial technical assessment and short listing of potential candidates for interview by the Council of Governors' Appointments and Remuneration Committee. Chaired by the Trust Chair, it includes the Lead Governor and two Non-Executive Directors.

All board members receive corporate induction and the full suite of board member training as part of this role.

No additional remuneration is paid to Trust Board members when acting as Corporate Trustee.

Directors in post during 2024/25 are shown in the following table:

Name	Position	From	To
<i>Non-Executive Directors</i>			
Rebecca Burford	Non-Executive Director	1 st July 2023	30 th June 2026
Naomi Coxwell	Non-Executive Director	13 th December 2017	31 st May 2025
Mark Day	Non-Executive Director	1 st September 2016	28 th February 2026
Martin Earwicker	Chair / Non-Executive Director	1 st December 2016	31 st July 2025
Aileen Feeney	Non-Executive Director	1 st November 2019	31 st October 2026
Rajiv Gatha	Non-Executive Director	1 st October 2021	30 th October 2027
Sally Glen	Non-Executive Director	1 st June 2022	31 st May 2028

Executive Directors

Tehmeena Ajmal	Chief Operating Officer	14 th May 2022	14 th March 2025
Julian Emms	Chief Executive	1 st March 2005	
Debbie Fulton	Director of Nursing & Therapies	1 st December 2018	
Alex Gild	Deputy Chief Executive	1 st April 2011	
Paul Gray	Chief Financial Officer	7 th June 2021	
Dr Minoos Irani	Medical Director	14 th July 2016	28 th March 2025
Dr Tolulope Olusoga	Medical Director	29 th March 2025	
Theresa Wyles	Interim Chief Operating Officer	17 th March 2025	

Board assessment and review

The performance of the Board is reviewed annually normally through a self-assessment process and Board level discussion. The assessment comprises a tailor-made questionnaire to each Board Director covering a variety of issues from agenda management to quality of debate. The results are discussed by the Board to identify any specific development needs. Separately, all Directors go through a formal annual performance appraisal and development review process in line with Trust policy. Non-Executive Director performance management is the responsibility of the Council of Governors through the Appointments and Remuneration Committee, and a report is provided to Council each year. This is one component in the decision-making process when considering Non-Executive Director re-appointments.

Each of the three key Board reporting Committees (Audit, Remuneration and Finance & Investment) undertake an annual evaluation of their effectiveness and review the continuing appropriateness of their terms of reference.



Julian Emms
Trustee

Section 3:

Statement of Trustee's Responsibilities in respect of The Annual Report and the Financial Statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales require the Trustee 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 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, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustee is responsible for keeping proper 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. 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.

The Trustee is responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in another jurisdiction.



Mark Day
Interim Chair, Non-Executive Director

Section 4:

Independent Examiner's Report to the Trustees of Berkshire Healthcare Charity

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accounts.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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 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



19th January 2026

Rachel Eden, FCMA
Curious Lounge, 1st Floor, Pinnacle Building
Tudor Road
Reading,
RG1 1NH

Section 5:

**Statement of Financial Activities
For the Year end 31 March 2025**

		Unrestricted Funds	Restricted Funds	Endowment Funds	31 March 2025 Total Funds	31 March 2024 Total Funds
	Notes	£'000	£'000	£'000	£'000	£'000
Income and Endowments						
Donations and Legacies	3	42	550	-	592	43
Income from Charitable Activities	3	0	-	-	0	36
Other Income	3	1	-	-	1	0
Income from Investments	3	39	-	9	48	52
Total Income and Endowments		82	550	9	641	131
Expenditure						
Expenditure on Raising Funds	4	6	-	1	7	1
Expenditure on Charitable Activities	6	63	-	3	66	331
Total Expenditure		69	-	4	73	332
Net Income/(Expenditure)		13	-	5	568	(200)
Net Movement in Funds		13	-	5	568	(200)
Reconciliation of Funds						
Total funds brought forward		610	-	127	737	937
Net movement in funds		13	550	5	568	(200)
Transfer		5	-	(5)	0	0
Total funds carried forward		628	550	127	1,305	737

The notes on pages 17 to 27 form part of these financial statements. All income and expenditure is derived from continuing operations. There are no other gains or losses other than those described above.

Section 6:**Balance sheet as at 31 March 2025**

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Endowment Funds £'000	31 March 2025 £'000	31 March 2024 £'000
Fixed Assets						
Tangible Assets		-	550	-	550	-
		-	550	-	550	-
Current Assets						
Debtors	10	31	-	-	31	27
Cash at bank and in hand		625	-	127	752	737
Total Current Assets		656	-	127	783	764
Current liabilities						
Creditors: Amounts falling due within one year	11	(28)	-	-	(28)	(27)
Net Current Assets		628	-	127	755	737
Total Net Assets		628	550	127	1,305	737
Funds of the Charity						
Unrestricted Funds	12	628	-	-	628	610
Restricted Funds	12	-	550	-	550	0
Endowment	12	-	-	127	127	127
Total Funds		628	550	127	1,305	737

The notes on pages 17 to 26 form part of these accounts.

The financial statements on pages 14 to 16 and accompanying notes were approved by the Board of Trustees on 13th January 2026, and were signed on its behalf by:



Julian Emms
Trustee

Charity registered number: 1049733

Section 7:

Statement of Cash Flow
For year ended 31st March 2025

	Total 2024/25 £000	Total 2023/24 £000
Cash flow from Operating Activities		
Net cash used in operating activities	<u>(33)</u>	<u>(162)</u>
Cash flow from investing activities		
Interest from investments	48	52
Net cash used in investing activities	<u>48</u>	<u>52</u>
Change in cash in the reporting period	<u>15</u>	<u>(110)</u>
Balance at 1 April		
Cash and Bank	<u>737</u>	<u>847</u>
Cash and cash equivalents at the start of the reporting period	<u>737</u>	<u>847</u>
Balance at 31 March		
Cash and Bank	<u>752</u>	<u>737</u>
Cash and cash equivalents at the end of the reporting period	<u>752</u>	<u>737</u>
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Cash flow from operating activities:		
Net income/(expenditure) for the reporting period from Statement of Financial Activities	568	(200)
Adjustments for...		
Interest from Investments	(48)	(52)
Fixed Asset Non-Cash Legacy	(550)	0
Decrease / (Increase) in debtors	10 (4)	322
Increase / (Decrease) in creditors	11 1	(232)
Net cash used in operating activities	<u>(33)</u>	<u>(162)</u>

Section 8: Notes to the Accounts

Note 1: Principal Accounting Policies

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP 2019): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

b) Income and Endowments

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.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. If a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period. Gifts in kind are valued at estimated fair market value at the time of receipt.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. If the gift is in the form of an asset other than cash, or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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 bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

c) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses including administrative support and governance costs, which includes independent examiner's remuneration are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (d) below.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

The provision for a multi-year grant is recognised at its present value where settlement is due over more than one year from the date of the award, there are no unfulfilled performance conditions under the control of the Charity that would permit the Charity to avoid making the future payment(s), settlement is probable, and the effect of discounting is material. The discount rate used is the average rate of investment yield in the year in which the grant award is made. This discount rate is regarded by the Trustees as providing the most current available estimate of the opportunity cost of money reflecting the time value of money to the Charity.

d) Allocation of Support Costs including and Governance Costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

Governance costs and support costs relating to charitable activities have been apportioned based on average opening and closing balances. The allocation of support costs, including governance costs is analysed in note 5.

e) Expenditure on Raising Funds

The costs of generating funds consist of subscription fees and charges made by internet donation platforms. Also includes marketing and communications expenditure.

f) Expenditure on Charitable Activities

Costs of charitable activities include grants made, governance costs and an apportionment of support costs as shown in note 6.

g) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

h) Structure of funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be expended, or as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Unrestricted funds are those that apply the general purposes of the charity.

i) Fixed Assets

Capitalisation Thresholds

The capitalisation threshold for fixed assets is £5,000 (inc. VAT) to include the costs of the asset purchase and any costs incurred in bringing the asset into use. Fixed assets must have an economic useful life of at least one year and be under the control and management of the Charity Trustees.

Recognition of Assets

Fixed assets are recognised when the charity gains control of the asset and expects future economic benefits or service potential to flow to the organisation.

Donated land and buildings are recognised at fair value based on an independent valuation prepared by a member of Royal Institute of Chartered Surveyors ('RICS').

All other donated fixed assets are recognised at their fair value at the date of donation.

Assets acquired with restricted funds (grants) are recognised at their full acquisition cost, even if part of the funding came from a grant.

Depreciation

Fixed assets are depreciated on a straight-line method over their estimated useful lives.

The depreciation method and the useful life are determined based on the nature of the asset and its expected usage.

Depreciation is typically calculated at the end of each financial year and is not pro-rata, meaning it's calculated for the full year regardless of the purchase date or acquisition within that year.

Assets that are not in use or held for service potential are not depreciated.

Impairment

Charities should assess fixed assets for impairment if there are indications that their value may have been reduced.

Impairment losses are recognized in the Statement of Financial Activities (SOFA).

Revaluation

The charity has opted not to revalue fixed assets.

Disposal of Assets

When a fixed asset is disposed of, the carrying amount (cost less accumulated depreciation) is removed from the balance sheet.

Any profit or loss on disposal is recognised in the SoFA.

If the asset is replaced by insurance proceeds, the asset is removed from the balance sheet, and the profit or loss on disposal is recognised.

j) Fixed Asset Investments

The Charity does not participate in investment activities, nor does it acquire put options, derivatives, or other complex financial instruments.

k) Debtors

Debtors include amounts owed to the charity and amounts paid in advance in the form of prepayments. Also included are amounts accrued. Debtors are measured based on their recoverable amounts.

l) Creditors

Creditors are recognised when the Charity becomes party to the contractual provision of the goods or services. They are de-recognised when the liability has been extinguished – that is, the obligation has been discharged or cancelled or has expired. Creditors are measured at the transaction price.

m) Contingent Assets and Contingent Liabilities

Contingent assets are possible assets whose existence will be confirmed by the occurrence or non-occurrence of uncertain future events that are not within the control of the Charity. Contingent assets are not recognised in the Balance Sheet but are disclosed where it is likely there will be an inflow of benefits.

Contingent liabilities are possible obligations whose existence will be confirmed by uncertain future events that are not wholly within the control of the entity. Contingent liabilities also include obligations that are not recognised because their amount cannot be measured reliably or because settlement is not probable. A contingent liability is not recognised in the Balance Sheet. However, unless the possibility of an outflow of economic resources is remote, a contingent liability is disclosed in the notes.

n) Financial Instruments

The Charity accounts for basic financial instruments namely financial assets and financial liabilities. A financial asset represents financial resources available to the Charity and might include financial investments (shares and bonds), debtors and cash. A financial liability is a financial claim on the Charity's resources and examples may include loans, creditors, and legal or constructive obligations such as provisions for grants payable.

o) Critical accounting judgement and key sources of estimation uncertainty

In the application of the Charity's accounting policies described above, the Corporate Trustee does not consider that there are any critical judgements or sources of estimation uncertainty which present a significant risk of causing a material adjustment to the financial statements within the next reporting period.

Note 2: Related party transactions and Trustees' expenses and remuneration

The Berkshire Healthcare NHS Foundation Trust is the sole corporate Trustee of the Charity. The corporate Trustee's responsibilities are therefore carried out by the Berkshire Healthcare NHS Foundation Trust Board of Directors. The Board is appointed in accordance with the foundation trust's constitution. Details of the Board members of the Berkshire Healthcare NHS Foundation Trust can be found on page 11 and on the Charity Commission's website.

As the Charity has a corporate Trustee it is, in accounting terms, controlled by Berkshire Healthcare NHS Foundation Trust and is therefore its subsidiary. The principal purpose and activities of the Berkshire Healthcare NHS Foundation Trust is the provision of goods and services for the purposes of the health service in England. Financially, the charity is not material to Berkshire Healthcare NHS Foundation Trust, so it is not consolidated into the foundation trust's accounts.

The Board of Trustees and non-board members of the Charitable Fund Committee all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023/24: £nil).

The charity was charged a management fee of £15K (2023/24: £15K) during the year by Berkshire Healthcare NHS Foundation Trust for production of accounts and general management.

Most of the other expenditure as detailed in Note 6: Expenditure on Charitable Activities is for the benefit of the staff and patients of the Berkshire Healthcare NHS Foundation Trust.

Note 3: Income and Endowments

	2024/25				2023/24		
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Donations	41	-	-	41	16	-	16
Legacies	3.1 1	550	-	551	27	-	27
Income from Charitable Activities	3.2 -	-	-	-	36	-	36
Other Income Resources	3.3 1	-	-	1	-	-	-
Total Donations and Legacies	43	550	-	593	79	-	79

	2024/25				2023/24		
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Bank Interest	39	-	9	48	43	9	52
Total Investment Income	39	-	9	48	43	9	52

Note 3.1 Legacies

	2024/25				2023/24		
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
In memory of the late Mr John Campbell	-	550	-	550	-	-	-
In memory of late Miss Pamela Leslie Melville	1	-	-	1	-	-	-
In memory of the late Vassilia Apostolos	-	-	-	-	10	-	10
In memory of the late Betty Grace Stevens	-	-	-	-	17	-	17
	1	550	-	551	27	-	27

3.2 Income from Charitable Activities

	2024/25				2023/24		
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Grants from NHS Charities Together	-	-	-	-	36	-	36
	-	-	-	-	36	-	36

3.3 Other Income Resources

	2024/25				2023/24		
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Gift Aid Income	1	-	-	1	-	-	-
	1	-	-	1	-	-	-

Note 4: Expenditure on Raising Funds

	2024/25	2023/24
	£'000	£'000
Subscription and Processing Fees	2	1
Marketing and Communications	5	-
	<u>7</u>	<u>1</u>

The Charity uses JustGiving in order for people to donate money. The Charity incurred subscription fees of £361 in order to use the online fundraising platform (2023/24: £216). The amount of donations and GiftAid received during the year via the Just Giving platform gross of processing fees was £6,736 (2023/24: £2,917). This incurred costs of £219 (2023/24: £29) in processing fees payable to JustGiving.

Note 5: Allocation of Governance and Other Support Costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

	Total allocated	Governance related	Other support costs
	£'000	£'000	£'000
Support cost	7	5	2
Independent Examiner's remuneration	1	1	-
Accounts production and reporting	11	11	-
Total	<u>19</u>	<u>17</u>	<u>2</u>

Governance and Other Support Costs:

	2024/25	2023/24
	£'000	£'000
Independent Examiner's remuneration	1	4
Accounts production and reporting	11	11
Support costs (see above)	7	6
Total	<u>19</u>	<u>21</u>

The total support cost attributable to charitable activities is apportioned based on the average monthly closing balance of funds.

The allocation of governance and other support costs between unrestricted and endowment funds is provided in Note 6: Expenditure on Charitable Activities.

There was no allocation of governance and other support costs to the permanent endowment fund to maintain the capital balance. The permanent endowment's share of governance and other support costs was charged to the West Berkshire Community Hospital General Welfare & Amenities, an unrestricted fund.

Note 6: Expenditure on Charitable Activities

	Direct costs	Support and Governance costs	2024/25
Expenditure on Charitable Activities in 2024/25	£'000	£'000	£'000
Funded from unrestricted funds:			
Patient Welfare and amenities	34	-	34
Staff welfare and amenities*	(17)	-	(17)
Education	1	-	1
Contribution to NHS Environment	22	-	22
Support cost	-	7	7
Independent examination fee**	-	1	1
Accounts production and reporting	-	11	11
Miscellaneous*	7	-	7
Total expenditure on charitable activities	47	19	66

* The credit of £17K against Staff welfare and amenities includes a refund of £30K against vouchers that were purchased in 2023/24 and given to staff to provide welfare support during the cost of living crises. Where the employee did not use the voucher, the Charity received a refund against the face value of the voucher less a 10% fee charged by the voucher provider for their administrative costs.

** The fee of the independent examiner is £0.6K (2023/24: £4.1K). Due to rounding, the amount shown is £1K. The amount is reported exclusive of VAT.

	Direct costs	Support and Governance costs	2023/24
Expenditure on Charitable Activities in 2023/24	£'000	£'000	£'000
Funded from unrestricted funds:			
Patient Welfare and amenities	4	-	4
Staff welfare and amenities	299	-	299
Contribution to NHS Equipment	1	-	1
Support cost	-	6	6
Independent examination fee	-	4	4
Accounts production and reporting	-	11	11
Miscellaneous	2	-	2
Total expenditure on charitable activities	306	21	327

Note 7: Analysis of staff costs and remuneration of key management personnel

Key management personnel include the Board of Directors of the Corporate Trustee of the Charity.

There were no employees and subsequently no staff costs during the year including senior employee costs and pension contributions (2023/24: £0K).

Note 8: Independent Examiner's remuneration

The independent examiner's remuneration constituted a fee of £600 (2023/24: £4,135). There were no additional services to the Charity provided by the independent examiner.

Note 9: Tangible Fixed Assets

	Freehold Land and Buildings £'000s	Total £'000s
At the beginning of the year (1st April 2024)	0	0
Additions	550	550
Revaluations	0	0
Disposals	0	0
Transfers	0	0
At the end of the year (31st March 2025)	550	550

9.2 Depreciation and Impairments

	£'000s	£'000s
At the beginning of the year (1st April 2024)	0	0
Disposals	0	0
Depreciation	0	0
Impairment	0	0
Transfers	0	0
At the end of the year (31st March 2025)	0	0

9.3 Net Book Value

	£'000s	£'000s
Net book value at the beginning of the year (1st April 2024)	0	0
Net book value at the end of the year (31st March 2025)	550	550

9.4 Revaluation

The Charity has opted not to revalue fixed assets which are held at historic cost

Note 10: Debtors

	2024/25	2023/24
	£'000	£'000
Amounts falling due within one year:		
Accrued income	31	27
Total debtors falling due within one year	31	27

Note 11: Creditors

	2024/25	2023/24
	£'000	£'000
Amounts falling due within one year:		
Other creditors	28	27
Total creditors falling due within one year	28	27

Note 12: Grant Commitments

There are no grant commitments that require disclosure.

Note 13: Analysis of Charitable Funds

	2024/25					2023/24				
	Balance 31 March 2024 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2025 £'000	Balance 31 March 2023 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2024 £'000
Permanent Endowment Funds	127	9	(4)	(5)	127	127	9	(4)	(5)	127
Restricted Fund	-	550	-	-	550	-	-	-	-	-
Unrestricted Fund	609	82	(68)	5	628	810	122	(328)	5	609
Total	736	641	(72)	-	1,305	937	131	(332)	0	736

	Balance 31 March 2024 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2025 £'000	Balance 31 March 2023 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2024 £'000
Note 13.1 Permanent Endowment Funds (list individually)										
West Berkshire Frank Codling Legacy	127	9	(4)	(5)	127	127	9	(4)	(5)	127
Total	127	9	(4)	(5)	127	127	9	(4)	(5)	127

	Balance 31 March 2024 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2025 £'000	Balance 31 March 2023 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2024 £'000
Note 13.2 Restricted Funds (list individually)										
Wokingham Hospital - Campbell Legacy	-	550	-	-	550	-	-	-	-	-
Total	-	550	-	-	550	-	-	-	-	-

	Balance 31 March 2024 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2025 £'000	Balance 31 March 2023 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2024 £'000
Note 13.3 Material Unrestricted funds (list individually)										
Amplify	-	-	(11)	40	29	-	-	-	-	-
Chair's General Fund	533	50	(8)	(40)	535	726	64	(257)	-	533
COVID-19	35	-	(35)	-	-	53	43	(61)	-	35
Mind and Motion Appeal	-	12	(1)	-	11	-	-	-	-	-
Newbury District Nurses Fund	10	1	(1)	-	10	8	2	0	-	10
Prospect Park - General Fund	8	2	(1)	-	9	7	1	0	-	8
Stay Warm, Stay Healthy Fund	-	5	0	-	5	-	-	-	-	-
Ward Fund (Highclere and Donnington)	20	10	(11)	5	24	12	12	(9)	5	20
Other Funds	3	2	0	-	5	4	-	(1)	-	3
Total	609	82	(68)	5	628	810	122	(328)	5	609

Note 13.4 Details of material funds - restricted funds:

Name of fund	Description of the nature and purpose of each fund
Wokingham Hospital - Campbell Legacy	Funds for the general use and benefit of Wokingham Hospital absolute.

Note 13.5 Details of material funds - unrestricted funds:

Name of fund	Description of the nature and purpose of each fund
Chair's General Fund	To support generally the welfare of patients, carers, staff and others connected with the Trust including but not exclusively arts and culture related activities.
Amplify	A series of projects across the Trust to support both patients and staff covering areas such as equipment, therapy, educational support, and staff welfare.
Prospect Park - General Fund	Established for the benefit of all patients for the time being of Prospect Park Hospital. To cover the provision of therapeutic, social and entertainment amenities, expenses, patients outings, and extra curricular activities undertaken, which are not normally covered under the hospitals general revenue budgets
Ward Fund (Highclere and Donnington)	Established for the benefit of all patients and staff for the time being of Highclere ward, West Berks Community Hospital. To cover the provision of therapeutic, social, leisure and entertainment amenities, expenses, and extra curricular activities undertaken, which are not normally covered under the Hospitals general revenue budgets. Staff training and course expenses, provision of equipment and services for use in the ward.
Newbury District Nurses Fund	Established for the benefit of all patients and staff served by the West Berkshire community nursing services. To cover the provision of therapeutic, social and entertainment amenities, expenses and extra curricular activities undertaken, which are not normally covered under general revenue budgets. Acquisition of specialised equipment, services and goods for patient use in the community. Staff training, course expenses, professional memberships, general patient care.
COVID-19	Support the welfare of patients, carers, staff and others connected to the Trust, purchase of equipment and other necessities. This fund was closed in 2024/25
Mind and Motion Appeal	Physical health appeal for purchase of fitness and gymnasium equipment for patients that will support and improve physical health and enhance mental health and wellbeing.
Stay Warm, Stay Healthy Fund	Supporting vulnerable patients during the winter months. In collaboration with community nursing team, providing essential winter packs (blankets, warm clothing, and heating aids) to those most at risk helping them to stay warm and healthy.

Note 14: Contingencies

There were no contingencies (losses)/gains (2023/24: £0K)

Note 15: Commitment, Liabilities and Provisions

There were no commitments, liabilities, and provisions (2023/24: £0K)

Note 16: Contingent Assets and Contingent Liabilities

There were no contingent assets or liabilities (2023/24: £12K).

Note 17: Trustees and Connected person Transactions

There were no expenses reimbursed to Trustees, nor were any expenses paid on their behalf (2023/24: £0K)

Note 18: Loans or Guarantees Secured against Assets of the Charity

There were no loans or guarantees secured (2023/24: £0K)

Note 19: Connected organisations

Berkshire Healthcare NHS Foundation Trust is a connected organisation and serves as the Corporate Trustee of the Charity.

Note 20: Events after reporting period

There are no events after the reporting period.

Accounts

Berkshire Healthcare Charity
(Registered Charity No. 1049733)

**Annual Report
And
Financial Statements**

31 March 2024

Annual Report and Financial Statements for the year ended 31 March 2024

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Section 1: Legal and Administrative Information

Name of Charity

Berkshire Healthcare Charity

Registered charity No. 1049733

Corporate Trustee and Trustees

Berkshire Healthcare NHS Foundation Trust is the Corporate Trustee of the Charity since 1st April 2001.

Berkshire Healthcare NHS Foundation Trust is governed by the laws applicable to trusts, principally the Trustee Act 2000 and the law applicable to charities which are governed by the Charities Act 2011 as amended by the Charities Act 2016 Charity (Accounts and Reports) regulations 2008 and Financial Report Standard 102 (FRS 102 – SORP 2019) for the year end 31 March 2024.

The Corporate Trustee is formed of the Board of Directors of the Berkshire Healthcare NHS Foundation Trust with individual Board of Directors also being members of the Board of Trustees of the Charity. The members of the Board of Trustees are shown in the section Trustee on pages 10 and 11 of the Annual Report.

Where there are references in the Annual Report and Accounts to the singular Trustee these include the plural Trustees, and vice versa.

Principal Office of Corporate Trustee

Berkshire Healthcare NHS Foundation Trust
London House
London Road
Bracknell
Berkshire
RG12 1UT

Bankers

Government Banking Services
National Westminster Bank Plc
135 Bishopsgate
London
EC2M 3UR

Independent Examiner

Ernst & Young LLP
City Gate
St James' Boulevard
Newcastle-Upon-Tyne
NE1 4JD

Solicitors

Beachcroft LLP
100 Fetter Lane
London
EC4A 1BN

Section 2: Trustee's Annual Report

Objects of the Charity

The main purpose of the charitable funds held on trust is to supply income to cover the provision of support to the NHS for services that would not normally be paid for out of NHS funds. These activities mainly operate to cover staff and patients of Berkshire Healthcare NHS Foundation Trust ('Trust').

In accordance with the objectives and with due regard to the published guidance on the operation of the public benefit requirement of the Charities Act 2011, the Trust is an NHS charity with the sole purpose of enhancing patient experience and patient care. Its status as an NHS body means it is for the benefit of the public.

Charity objectives are to enhance the health and wellbeing of patients, service users and employees of the Trust through improving healing environment, supporting patients and staff welfare, and increasing staff knowledge and competencies through training and education.

The Trustee promotes the use of the funds to achieve their stated objectives and confirms the performance of the fund against objectives set. Where appropriate, a grant may be made in accordance with charity law, objectives of the individual fund, the constitution of the Corporate Trustee and the wishes and directions of donors. In making a grant, the Charity will endeavour to reflect the wishes of patients and staff by directing funds where Charity is informed there is most need. When considering where to focus attention the Board of Trustees, and members of the Charitable Fund Committee, have regard to the Charity Commissions guidance on public benefit and what this means for the Berkshire Healthcare Charity.

There are eight active individual funds in total as of 31st March 2024. These include one permanent endowment fund (West Berkshire Frank Codling Legacy) and seven unrestricted funds. The objectives of the Endowment and the material Unrestricted Funds (over £5,000) are below:

Name of Fund	Objectives of Fund
West Berkshire Frank Codling Legacy (Endowment Fund)	For the benefit of patients and staff for the time being, attached to, or receiving treatment from the West Berkshire locality. Capital may be placed in investments of whatever description or location and apply any income from the legacy to the West Berkshire Community Hospital General Welfare & Amenities Designated Fund.
Chair's General Fund	To support generally the welfare of patients, carers, staff and others connected with the Trust, including but not exclusively arts and culture related activities.
Prospect Park - General Fund	Established for the benefit of all patients for the time being of Prospect Park Hospital. To cover the provision of therapeutic, social and entertainment amenities, expenses, patients' outings, and extra-curricular activities undertaken, which are not normally covered under the hospital's general revenue budgets.

Name of Fund

Objectives of Fund

Covid-19 Fund

To support the welfare of patients, carers, staff, and others connected to the Trust, purchase of equipment and other necessities arising from dealing with the pandemic response.

Ward Fund (Highclere and Donnington)

Established for the benefit of all patients and staff for the time being of Highclere ward, West Berks Community Hospital. To cover the provision of therapeutic, social, leisure and entertainment amenities, expenses, and extra-curricular activities undertaken, which are not normally covered under the Hospitals general revenue budgets. Staff training and course expenses, provision of equipment and services for use in the ward.

Newbury District Nurses Fund

Established for the benefit of all patients and staff served by the West Berkshire community nursing services. To cover the provision of therapeutic, social and entertainment amenities, expenses and extra-curricular activities undertaken, which are not normally covered under general revenue budgets. Acquisition of specialised equipment, services, and goods for patient use in the community. Staff training, course expenses, professional memberships, general patient care.

Fund holders for unrestricted funds can review and propose amendments to their fund objectives at any time considering developments and changes in delivery of local NHS services and to ensure that funds remain available and relevant for the benefit of patients, service users and staff. Any proposed changes to objectives are reviewed by the Charitable Fund Committee, which is chaired by a non-executive director from the Board of Directors of Berkshire Healthcare NHS Foundation Trust and where membership includes the Chief Financial Officer, who are Trustees of the Charity. All members of the Board of Directors of Berkshire Healthcare NHS Foundation Trust, which is the Corporate Trustee, are also Trustees of the Charity. Membership of Charitable Fund Committee is detailed under Governance and Management on page 7 and 8.

The charity has no plans to change its aim and objectives for financial year 2024/25.

Achievements, Performance and Financial Review

The principal income source for most funds is from individual donations and legacies. The Corporate Trustee has implemented internal controls to ensure that the expenditure is in line with donor's wishes as reasonably practically possible taking into consideration changes in how NHS healthcare services evolve and are delivered.

The use of the Charitable Fund has allowed teams to look at patient experience and make enhancements to the environment that would normally not be available via NHS funding. The funds have also allowed us to show appreciation and recognition to our staff.

As a mental health and community trust we don't have the same level of equipment requirement as acute trusts, however by improving the environment and funding social activities the Trustees know that staff and patients have benefitted tremendously through accessing the Charity Funds and this has made a meaningful and positive difference to their working lives and the care that patients receive.

In delivery against the main objectives for the whole of the Charitable Funds, and those objectives set against individual funds, the following was achieved during 2023/24:

- £299,301 was spent on supporting the health and wellbeing of the Trust's dedicated and hard-working staff. This included providing staff with a £50 voucher in November 2023 to recognise their hard work over the last year. This was the second year staff have been provided with a voucher and which continues to be greatly received.
- Other expenditure included £7,025 spent on patient related items including mobility equipment and aids to support vulnerable patients on the Highclere and Donnington Ward at West Berkshire Community Hospital. There was also money spent on the garden at West Berkshire Community Hospital which provides a calm and healing environment for both patients and staff. Oakwood Ward at Prospect Park, which is for adults looking for physical rehabilitation support received money to fund the purchase of 'Rest and Relaxation' chairs. A new garden at St Marks Hospital for the benefit of patients of Henry Tudor Ward received funding for equipment.

There was a decrease in the total fund value during the year from £937,835 last year to £736,840 (a decrease in total funds of £200,995). The decrease in funds is primarily driven by the expenditure on staff related activities totalling £331,257 against income of £130,713, which was a reduction when compared to the prior year. The Charity has not received any new funds from legacies.

The fund saw a decrease in voluntary donations (including GiftAid) from £27,822 in 2022/23 to £16,434 in 2023/24. The reduction in voluntary donations may be reflective of the on-going cost of living crises reducing people's discretionary expenditure and ability to donate money to good causes.

The Charity has received £27,292 from two legacies in 2023/24. (2022/23: 2 legacies totalling £344,000), which includes additional distribution of funds from the estate of the late Vassilia Apostolos (£10,000) and a final distribution from the late Betty Grace Stevens (£17,292).

At the time of preparing the Annual Report and Accounts for 2023/24, the estates of the late Vassilia Apostolos and the late Joyce Cripps have yet to be finalised and there is an expectation that further sums from those legacies will be received in 2024/25.

The estimated amounts anticipated to be received in 2023/24 are £10,000 for the late Vassilia Apostolos and £2,000 for the late Rosemary Joyce Cripps. A disclosure has been made in Note 15 Contingent Assets and Contingent Liabilities for these amounts.

Following an increase in the Bank of England Base Rate, the Charity generated £51,124 in interest for funds held on deposit and which was distributed to funds.

All donations are humbly appreciated and reflect the quality of support and treatment patients have received whilst under the care of Berkshire Healthcare NHS Foundation Trust.

In the past the fund did not actively participate in fund raising activities and all activities were financed through voluntary donations and legacies received. The Charity has started to actively fundraise, which at present is being done via the JustGiving platform and via social media posts. It is anticipated these activities will grow to include the Trust and Corporate applications, and opportunities involving individuals and educational establishments, however, the impact of the pandemic and cost of living crises has slowed down the Charity's ability to increase funds, which is likely to have an ongoing impact into 2024/25.

Expenditure in 2023/24 decreased when compared to 2022/23. Total expenditure in 2023/24 was £331,257 compared to £367,847 in 2022/23. £7,025 was spent on activities pertaining to patient welfare, and £300,278 to staff welfare, £2,199 on other activities and £21,755 on fundraising, governance and support costs which includes the cost for the independent examination by the auditors, platform fees for JustGiving, and bank charges (see Note 5: Allocation of Governance and Other Support Costs on page 21).

Structure, Governance and Management Constitution

The Berkshire Healthcare NHS Foundation Trust is the sole corporate Trustee of the Charity. The corporate Trustee's responsibilities are therefore carried out by the Berkshire Healthcare NHS Foundation Trust board of directors. The board is appointed in accordance with the foundation trust's constitution. Details of the Board members of the Berkshire Healthcare NHS Foundation Trust can be found on page 11 and on the Charity Commission's website.

As the Charity has a corporate Trustee it is, in accounting terms, controlled by Berkshire Healthcare NHS Foundation Trust and is therefore its subsidiary. Financially, the charity is not material to Berkshire Healthcare NHS Foundation Trust, so it is not consolidated into the foundation trust's accounts.

Berkshire Healthcare NHS Foundation Trust board meet annually as corporate Trustee to approve the Trustee's annual report and accounts for the year.

Berkshire Healthcare NHS Trust Charitable Fund was established during 2001/02, from a merger of the West Berkshire Priority Care Service Charitable Fund and East Berkshire NHS Trust Charitable Fund, after the NHS bodies that looked after organisations demised on the 31st March 2001. In 2002/03, the East Berkshire Community Fund was also merged into the Berkshire Healthcare Charity. It is incorporated as a body under the National Health Service.

On 7th September 2004, the Trustee's approved a change in the name of the fund to 'Berkshire Health Charitable Fund', to avoid any potential confusion that funds are only related to the Berkshire Healthcare NHS Foundation Trust. The name has been subsequently changed again on the 30th November 2021 to Berkshire Healthcare Charity to align it clearly to the foundation trust following the various organisational restructures that have occurred since 2004.

The fund was managed by the Corporate Trustee on behalf of 3 partner bodies - Berkshire Healthcare NHS Foundation Trust, Berkshire West PCT and Berkshire East PCT. On the 1st September 2006 Berkshire West PCT and Berkshire East PCT were created through a merger of six PCTs. Reading PCT, Wokingham PCT and Newbury and Community PCT merged to create Berkshire West PCT. Bracknell Forest PCT, Slough PCT and Windsor Ascot and Maidenhead PCT merged to create Berkshire East PCT.

On the 1st April 2011 the provider services of Berkshire East PCT and Berkshire West PCT transferred to Berkshire Healthcare NHS Foundation Trust and the Charitable Funds that related to provider services of these entities have also been transferred. This has no bearing on the current structure as all the funds remain under Berkshire Healthcare Charity.

On the 1st April 2013 Berkshire East PCT, Berkshire West PCT and Berkshire Shared Services were dissolved due to Government NHS reform and all the Charitable Funds that related to Berkshire East PCT and Berkshire West PCT were transferred to Berkshire Healthcare NHS Foundation Trust. The current structure of Charitable Funds remains the same and Berkshire Healthcare NHS Foundation Trust remains acting as the corporate Trustee.

The financial management of the Berkshire Healthcare Charity is undertaken by the Financial Services Department of Berkshire Healthcare NHS Foundation Trust. The Trust is the Corporate Trustee and therefore a related party to Berkshire Healthcare Charity.

The total funds held by the charity are divided into many individual purposed funds ranging from patients and staff welfare and amenities, training, and education to contributions to NHS equipment and property.

Governance and Management

The governing document is the declaration of Trust dated 14th August 1995. This was amended by a supplementary Trust deed dated 20th April 2005. The governing document was subsequently reviewed during 2021/22 and amended on the 30th November 2021.

The Berkshire Healthcare NHS Foundation Trust is the sole corporate Trustee of the Charity. The corporate Trustee's responsibilities are therefore carried out in accordance with the Berkshire Healthcare NHS Foundation Trust's constitution. Details of Berkshire Healthcare NHS Foundation Trust board membership can be found in its annual report and accounts and on its website.

Berkshire Healthcare NHS Foundation Trust board meets annually as corporate Trustee to approve the Trustee's annual report and accounts for the year.

The Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objectives of each fund and by designating the funds so that the Trustee respects the wishes of donors.

The governance of the organisation is overseen by the Charitable Trustee Board (see *Trustees on page 11*), while the day-to-day management of the charity is monitored by the Charitable Funds Committee, which includes finance management team of Berkshire Healthcare NHS Foundation Trust. The members of the Charitable Funds Committee are appointed by the Chief Financial Officer.

The Charitable Funds Committee for 2023/24 comprised:

Name	Position Held in Corporate Trustee
Mark Day (Chair of Committee)	Non-Executive Director
Martin Earwicker	Non-Executive Director (Chair of Trust)
Paul Gray	Chief Financial Officer
Rebecca Clegg	Director of Finance
Graham Harrison	Head of Financial Services
Monika McEwan	Senior Finance Manager
Kendra Ainley	Head of Innovation
Joanne Ramsay	Fundraising Manager

Committee meetings are normally held as a minimum of twice a year. During 2023/24 two meetings were held on the 5th September 2023 and 5th March 2024. Attendance at the meetings were as follows:

Name	Position Held in Corporate Trustee	Meetings Attended	
		5 th Sept 2023	5 th March 2024
Mark Day (Chair)	Non-Executive Director	Yes	Yes
Martin Earwicker	Non-Executive Director/Chair of Trust	Yes	Yes
Paul Gray	Chief Financial Officer	Yes	Yes
Rebecca Clegg	Director of Finance	Yes	Yes
Graham Harrison	Head of Financial Services	Yes	Yes
Monika McKewan	Senior Finance Manager	Yes	Yes
Kendra Ainley	Head of Innovation	Yes	No
Joanne Ramsay	Fundraising Manager	No	Yes

For practical reasons, the Trustee delegate's responsibility for day-to-day operation of many of its funds to staff (fund holders) across this organisation and locations. The fund holders are in a better position to ensure that individual funds are spent in accordance with funds' objectives. The accounting for all transactions, records keeping and providing information on balances is undertaken by Financial Services Department of Berkshire Healthcare NHS Foundation Trust.

Each fund holder is provided with 'Fund Policy and Procedures' detailing the rules, regulations and procedures regarding the management, receipt, and disbursement of charitable funds. The purpose of this is to ensure fund holders are informed of the overall framework under which the charitable funds are managed by the trust.

Risk Management

The Trustee confirms that major risks which the charity is exposed to have been reviewed and procedures have been established to manage these risks. A risk register is in place and is reviewed annually by Committee members.

A major risk includes the going concern of the Charity which is subject to continuing receipt of income from donations, grants, and legacies. Recognising the reduction of the overall reserves balance to meet on-going commitments, the Charitable Funds Committee have been pro-active in discussing fund raising activities and initiatives to generate new sources of income. The Charity is now a member of NHS Charities Together, which supports its members in providing a forum for nationwide fundraising and advocacy campaigns.

Other risks considered by the Charitable Funds Committee where the initial assessment of them is that they are high risk, but which have been mitigated by controls to reduce their current risk to moderate or low risk. These other risks and their mitigations with controls are as follows:

Risk	Controls	Risk Level
Accountability of Donations	Procedures in place to ensure that donations are correctly recognised and recorded	Moderate
Consolidation of the Charitable Funds into the accounts of the Corporate Trustee	Procedures that bring the monthly and annual reporting timetable of the Charitable Funds into line with the Corporate Trustee	Moderate
Impact on the Statement of Financial Position and other reporting disclosures of the Corporate Trustee	Bringing alignment of reporting deadlines across Charity and Corporate Trustee	Low
Over recovery of GiftAid from HMRC on donations	Ensuring GiftAid only claimed when donor has completed a GiftAid form and appropriate supporting evidence where GiftAid claimed under HMRCs Gift Aid Small Donation Scheme	Moderate

The operation of existing controls includes meetings of the Trustee and Charitable Funds Committee, together with the use of nominated fund managers with specified responsibilities.

There are reviews by the Charity's independent examiner, with the outcomes reported to the Trust's Audit Committee as appropriate.

To meet funds objectives and maintain control of the individual funds, all expenditure is reviewed against fund objectives to ensure that there is consistency and that funds are spent as practically as possible in accordance with the wishes of donors, but which must consider the evolving changes that occur in NHS operational services and transformations around the methods and delivery of healthcare services.

Expenditure under £2,000 can be approved by an individual fund holder for their specific fund; expenditure over £2,000 requires approval by a Trustee, whilst expenditure over £10,000 on an individual activity or project requires approval by the Board of Trustees.

The Trustee has reviewed the governance arrangements of the Charitable Trust and adopted policies and procedures covering the Responsibility of the Trustee, Terms of Reference of the Charitable Funds Committee, Fund Raising, Investment and Reserves and Financial Procedures, to enable the continued smooth running of the daily operations and management of the risk levels. Governance arrangements are reviewed periodically as and when required in accordance with any change in landscape around statutory and regulatory updates.

Strategic Direction

The main strategic direction is to continue to support the delivery of the funds objectives and aims, whilst minimising the funds administration cost by continuous review and rationalisation of funds. There is an on-going review of low value and/or slow-moving funds. Where these are identified, the balances are consolidated to the Chair's General Fund.

The Corporate Trustee seeks to make no significant changes or differences to its current activities.

Reserves Policy

The Trustee recognises its obligation to ensure that income received by the Charity should be spent effectively and promptly in accordance with fund objectives.

It is however considered prudent that a minimum total reserve of £250,000 should be held to cover contingencies. This sum has been identified as being equal to six months of typical expenditure on funds (£100,000), governance and support costs (£20,000), and safeguarding of the capital value in respect of the endowment fund (£127,500), and any outstanding commitments that existed at the financial year end.

Charity Reserves, as defined under SORP 2015 are those funds which become available to the Charity to be spent at the Trustee's discretion in furtherance of the Charity's objectives, excluding funds which are spent or committed or could only be realised through the disposal of fixed assets. These are therefore classified as 'free'.

Definition of Funds

Restricted Funds: funds which are subject to specific trusts or directions: for example, terms of a contract, agreement or will.

Endowment Funds: funds which are held as capital and only income generated can be expended.

Unrestricted Funds: funds which are expendable at the discretion of the Trustee or designated in consideration of the donors wishes.

The Trustee has reviewed and revised their Reserves Policy and has determined that it is necessary to retain reserves of the longer term to:

- Reduce the impact of risks from the external environment should the level of income reduce significantly.
- Continue their programme of supporting the Trust and its operational services.
- Hold sufficient reserves to ensure that the Charity can cover its on-going operational costs to process outstanding commitments
- Meet the cost of closure or transfer of the Charity's affairs should the need ever arise.

At the 31st March 2024, the reserves were identified as per the table below

Breakdown of Reserves	£'000s
Capital Funds – Endowments	127
Revenue Funds – Unrestricted	609
Total Reserves	736
of which Freely Available Reserves	609

The current level of reserves exceeds the minimum requirement set in the policy with an additional £359,000 being held without firm commitment to projects. The Trustees will continue to encourage fund holders to identify schemes and capital programmes, to support their areas of expertise, and development projects to benefit the patient experience and improve staff health and wellbeing.

Reference and administrative details

Berkshire Healthcare Charity, registration number 1049733 was entered on the Central Register of Charities maintained by the Charity Commission for England and Wales on the 9th October 1995.

Trustee

Berkshire Healthcare NHS Foundation Trust acts as the Corporate Trustee, with the members of the Board of Berkshire Healthcare NHS Foundation Trust acting on behalf of the Corporate Trustee. Individuals appointed to roles on the Board of Berkshire Healthcare NHS Foundation Trust are simultaneously appointed to act on behalf of the Corporate Trustee. During 2023/24 the Trust Board had five 'standing' committees that helped it discharge its duties.

- The Audit Committee - comprising only Non-Executive Directors, is responsible for making sure the Trust governs itself well by concluding on the adequacy of the Trust's systems of internal control and its assurance framework.
- The Finance, Investment & Performance Committee - comprising both Non-Executive and Executive Directors, is responsible for reviewing financial and operational performance and for reviewing and providing expert comment on all significant financial investment and disinvestment decisions.
- Quality Assurance Committee - provides a forum for detailed scrutiny and consideration of the Trust's quality agenda. Comprising both Non-Executive and Executive Director membership, the Committee obtains assurance on behalf of the Board on the quality of clinical services.
- The Remuneration Committee - comprising non-executive directors, considers the terms and conditions of appointment of all Executive Directors and the appointment of the Chief Executive.
- The Nominations Committee - is responsible for identifying the skills required and producing job descriptions and person specifications for posts filled by Non-Executive Directors and which need to be reviewed at the end of their terms of office. The committee is also responsible for the initial technical assessment and short listing of potential candidates for interview by the Council of Governors' Appointments and Remuneration Committee. Chaired by the Trust Chair, it includes the Lead Governor and two Non-Executive Directors.

All board members receive corporate induction and the full suite of board member training as part of this role.

No additional remuneration is paid to Trust Board members when acting as Corporate Trustee.

Directors in post during 2023/24 are shown in the following table:

Name	Position	From	To
<i>Non-Executive Directors</i>			
Rebecca Burford	Non-Executive Director	1 st July 2023	30 th June 2026
Naomi Coxwell	Non-Executive Director	13 th December 2017	12 th December 2025
Mark Day	Non-Executive Director	1 st September 2016	31 st August 2025
Martin Earwicker	Chair / Non-Executive Director	1 st December 2016	30 th November 2025
Aileen Feeney	Non-Executive Director	1 st November 2019	31 st October 2025
Rajiv Gatha	Non-Executive Director	1 st October 2021	30 th September 2024
Sally Glenn	Non-Executive Director	1 st June 2022	31 st May 2025
Nighat Mian	Non-Executive Director	1 st June 2015	30 th June 2023
<i>Executive Directors</i>			
Tehmeena Ajmal	Chief Operating Officer	14 th May 2022	
Julian Emms	Chief Executive	1 st March 2005	
Debbie Fulton	Director of Nursing & Therapies	1 st December 2018	
Alex Gild	Deputy Chief Executive	1 st April 2011	
Paul Gray	Chief Financial Officer	7 th June 2021	
Dr Minoo Irani	Medical Director	14 th July 2016	

Board assessment and review

The performance of the Board is reviewed annually normally through a self-assessment process and Board level discussion. The assessment comprises a tailor-made questionnaire to each Board Director covering a variety of issues from agenda management to quality of debate. The results are discussed by the Board to identify any specific development needs. Separately, all Directors go through a formal annual performance appraisal and development review process in line with Trust policy. Non-Executive Director performance management is the responsibility of the Council of Governors through the Appointments and Remuneration Committee, and a report is provided to Council each year. This is one component in the decision-making process when considering Non-Executive Director re-appointments.

Each of the three key Board reporting Committees (Audit, Remuneration and Finance & Investment) undertake an annual evaluation of their effectiveness and review the continuing appropriateness of their terms of reference.



Julian Emms
Trustee

Section 3:

Statement of Trustee's Responsibilities in respect of The Annual Report and the Financial Statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales require the Trustee 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 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, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustee is responsible for keeping proper 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. 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.

The Trustee is responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in another jurisdiction.



Martin Earwicker
Chair, Non-Executive Director

Section 4:

Independent Examiner's Report to the Trustees of Berkshire Healthcare Charity

I report on the accounts of the Trust for the year ended 31 March 2024, which are set out on pages 14 to 26.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act, which are available in the Charity commission guidance for independent examination of charity accounts: Directions and guidance for examiners.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the Trust as required by section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the accounting 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 '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.

Use of our report

This report is made solely to the trustees, as a body, in accordance with our engagement letter dated 9 November 2022. The examination has been undertaken so that we might state to the trustees those matters that are required to be stated in an examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for this examination, for this report, or for the statements made

DocuSigned by:

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Name: Caroline Mulley

For and on behalf of Ernst & Young LLP

Relevant professional qualification or body: Institute of Chartered Accountants in England and Wales

Address: Citygate, St James' Boulevard, Newcastle upon Tyne NE1 4JD, United Kingdom

Date: 12th November 2024

Section 5:

**Statement of Financial Activities
For the Year end 31 March 2024**

		Unrestricted Funds	Endowment Funds	31 March 2024 Total Funds	Unrestricted Funds	Endowment Funds	31 March 2023 Total Funds
	Notes	£'000	£'000	£'000	£'000	£'000	£'000
Income and Endowments							
Donations and Legacies	3	43	-	43	370	-	370
Income from Charitable Activities	3	36	-	36	63	-	63
Other Income	3	0	-	0	1	-	1
Income from Investments	3	43	9	52	18	4	22
Total Income and Endowments		122	9	131	452	4	456
Expenditure							
Expenditure on Raising Funds	4	1	-	1	-	-	-
Expenditure on Charitable Activities	6	326	4	330	318	4	322
- Transfer to another Charity	6	-	-	-	46	-	46
Total Expenditure		327	4	331	364	4	368
Net Income/(Expenditure)		(205)	5	(200)	88	-	88
Net Movement in Funds		(205)	5	(200)	88	-	88
Reconciliation of Funds							
Total funds brought forward		810	127	937	722	127	849
Net movement in funds		(205)	5	(200)	88	-	88
Transfer		5	(5)	0	-	-	-
Total funds carried forward		610	127	737	810	127	937

The notes on pages 17 to 26 form part of these financial statements. All income and expenditure is derived from continuing operations. There are no other gains or losses other than those described above.

Section 6:**Balance sheet as at 31 March 2024**

		Unrestricted Funds	Endowment Funds	31 March 2024	31 March 2023
	Notes	£'000	£'000	£'000	£'000
Current Assets					
Debtors	10	27	-	27	349
Cash at bank and in hand		610	127	737	847
Total Current Assets		637	127	764	1,196
Current liabilities					
Creditors: Amounts falling due within one year	11	(27)	-	(27)	(259)
Net Current Assets		610	127	737	937
Total Net Assets		610	127	737	937
Funds of the Charity					
Unrestricted Funds	12	610	-	610	810
Endowment	12	-	127	127	127
Total Funds		610	127	737	937

The notes on pages 17 to 26 form part of these accounts.

The financial statements on pages 14 to 16 and accompanying notes were approved by the Board of Trustees on 12th November 2024, and were signed on its behalf by:



Julian Emms
Trustee

Charity registered number: 1049733

Section 7:

Statement of Cash Flow
For year ended 31st March 2024

	Total 2023/24 £000	Total 2022/23 £000
Cash flow from Operating Activities		
Net cash used in operating activities	(162)	368
Cash flow from investing activities		
Interest from investments	52	22
Net cash used in investing activities	52	22
Change in cash in the reporting period	(110)	390
Balance at 1 April		
Cash and Bank	847	457
Cash and cash equivalents at the end of the reporting period	847	457
Balance at 31 March		
Cash and Bank	737	847
Cash and cash equivalents at the end of the reporting period	737	847
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period from Statement of Financial Activities	(200)	88
Adjustments for...		
Interest from Investments	(52)	(22)
Decrease / (Increase) in debtors	10 322	55
Increase / (Decrease) in creditors	11 (232)	247
Net cash used in operating activities	(162)	368

Section 8: Notes to the Accounts

Note 1: Principal Accounting Policies

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP 2019): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

b) Income and Endowments

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.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. If a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period. Gifts in kind are valued at estimated fair market value at the time of receipt.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. If the gift is in the form of an asset other than cash, or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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 bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

c) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses including administrative support and governance costs, which includes independent examiner's remuneration are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (d) below.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

The provision for a multi-year grant is recognised at its present value where settlement is due over more than one year from the date of the award, there are no unfulfilled performance conditions under the control of the Charity that would permit the Charity to avoid making the future payment(s), settlement is probable, and the effect of discounting is material. The discount rate used is the average rate of investment yield in the year in which the grant award is made. This discount rate is regarded by the Trustees as providing the most current available estimate of the opportunity cost of money reflecting the time value of money to the Charity.

d) Allocation of Support Costs including and Governance Costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

Governance costs and support costs relating to charitable activities have been apportioned based on average opening and closing balances. The allocation of support costs, including governance costs is analysed in note 5.

e) Expenditure on Raising Funds

The costs of generating funds consist of subscription fees and charges made by internet donation platforms.

f) Expenditure on Charitable Activities

Costs of charitable activities include grants made, governance costs and an apportionment of support costs as shown in note 6.

g) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

h) Structure of funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be expended, or as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Unrestricted funds are those that apply the general purposes of the charity.

i) Fixed Asset Investments

The Charity does not participate in investment activities, nor does it acquire put options, derivatives, or other complex financial instruments.

j) Debtors

Debtors include amounts owed to the charity and amounts paid in advance in the form of prepayments. Also included are amounts accrued. Debtors are measured based on their recoverable amounts.

k) Creditors

Creditors are recognised when the Charity becomes party to the contractual provision of the goods or services. They are de-recognised when the liability has been extinguished – that is, the obligation has been discharged or cancelled or has expired. Creditors are measured at the transaction price.

l) Contingent Assets and Contingent Liabilities

Contingent assets are possible assets whose existence will be confirmed by the occurrence or non-occurrence of uncertain future events that are not within the control of the Charity. Contingent assets are not recognised in the Balance Sheet but are disclosed where it is likely there will be an inflow of benefits.

Contingent liabilities are possible obligations whose existence will be confirmed by uncertain future events that are not wholly within the control of the entity. Contingent liabilities also include obligations that are not recognised because their amount cannot be measured reliably or because settlement is not probable. A contingent liability is not recognised in the Balance Sheet. However, unless the possibility of an outflow of economic resources is remote, a contingent liability is disclosed in the notes.

m) Financial Instruments

The Charity accounts for basic financial instruments namely financial assets and financial liabilities. A financial asset represents financial resources available to the Charity and might include financial investments (shares and bonds), debtors and cash. A financial liability is a financial claim on the Charity's resources and examples may include loans, creditors, and legal or constructive obligations such as provisions for grants payable.

n) Critical accounting judgement and key sources of estimation uncertainty

In the application of the Charity's accounting policies described above, the Corporate Trustee does not consider that there are any critical judgements or sources of estimation uncertainty which present a significant risk of causing a material adjustment to the financial statements within the next reporting period.

Note 2: Related party transactions and Trustees' expenses and remuneration

The Berkshire Healthcare NHS Foundation Trust is the sole corporate Trustee of the Charity. The corporate Trustee's responsibilities are therefore carried out by the Berkshire Healthcare NHS Foundation Trust Board of Directors. The Board is appointed in accordance with the foundation trust's constitution. Details of the Board members of the Berkshire Healthcare NHS Foundation Trust can be found on page 11 and on the Charity Commission's website.

As the Charity has a corporate Trustee it is, in accounting terms, controlled by Berkshire Healthcare NHS Foundation Trust and is therefore its subsidiary. The principal purpose and activities of the Berkshire Healthcare NHS Foundation Trust is the provision of goods and services for the purposes of the health service in England. Financially, the charity is not material to Berkshire Healthcare NHS Foundation Trust, so it is not consolidated into the foundation trust's accounts.

The Board of Trustees and non-board members of the Charitable Fund Committee all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022/23: £nil).

The charity was charged a management fee of £15K (2022/23: £15K) during the year by Berkshire Healthcare NHS Foundation Trust for production of accounts and general management.

Most of the other expenditure as detailed in Note 6: Expenditure on Charitable Activities is for the benefit of the staff and patients of the Berkshire Healthcare NHS Foundation Trust.

Note 3: Income and Endowments

	2023/24			2022/23		
	Unrestricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Donations	16	-	16	26	-	26
Legacies	3.1 27	-	27	344	-	344
Income from Charitable Activities	3.2 36	-	36	63	-	63
Other Income Resources	3.3 -	-	-	1	-	1
Total Donations and Legacies	79	-	79	434	-	434

	2023/24			2022/23		
	Unrestricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Bank Interest	43	9	52	18	4	22
Total Investment Income	43	9	52	18	4	22

Note 3.1 Legacies

	2023/24			2022/23		
	Unrestricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
In Memory of the late Vassilia Apostolos	10	-	10	273	-	273
In Memory of the late Rosemary Joyce Cripps	-	-	-	71	-	71
In Memory of the late Betty Grace Stevens	17	-	17	-	-	-
	27	-	27	344	-	344

3.2 Income from Charitable Activities

	2023/24			2022/23		
	Unrestricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Grants from NHS Charities Together	36	-	36	63	-	63
	36	-	36	63	-	63

3.3 Other Income Resources

	2023/24			2022/23		
	Unrestricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Gift Aid Income*	-	-	-	1	-	1
	-	-	-	1	-	1

Total Gift Aid Income was £270 (2022/23: £662). Due to rounding the amount shown above for 2023/24 is £0.

Note 4: Expenditure on Raising Funds

	2023/24	2022/23
	£'000	£'000
Subscription and Processing Fees	1	0
	<u>1</u>	<u>0</u>

Total expenditure on raising funds was £1,489 (2022/23: £473). Due to rounding the amount shown for 2022/23 is £0.

The Charity uses JustGiving in order for people to donate money. The Charity incurred subscription fees of £216 in order to use the online fundraising platform (2022/23: £410). The amount of donations and GiftAid received during the year via the Just Giving platform gross of processing fees was £2,917 (2022/23: £2,406). This incurred costs of £29 (2022/23: £63) in processing fees payable to JustGiving.

Note 5: Allocation of Governance and Other Support Costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

	Total allocated	Governance related	Other support costs
	£'000	£'000	£'000
Support cost	6	5	1
Independent Examiner's remuneration	4	4	-
Accounts production and reporting	11	11	-
Total	<u>21</u>	<u>20</u>	<u>1</u>

Governance and Other Support Costs:

	2023/24	2022/23
	£'000	£'000
Independent Examiner's remuneration	4	4
Accounts production and reporting	11	11
Support costs (see above)	6	6
Total	<u>21</u>	<u>21</u>

The total support cost attributable to charitable activities is apportioned based on the average monthly closing balance of funds.

The allocation of governance and other support costs between unrestricted and endowment funds is provided in Note 6: Expenditure on Charitable Activities.

There was no allocation of governance and other support costs to the permanent endowment fund to maintain the capital balance. The permanent endowment's share of governance and other support costs was charged to the West Berkshire Community Hospital General Welfare & Amenities, an unrestricted fund.

Note 6: Expenditure on Charitable Activities

	Direct costs	Support and Governance costs	2023/24
Expenditure on Charitable Activities in 2023/24	£'000	£'000	£'000
Funded from unrestricted funds:			
Patient Welfare and amenities	4	-	4
Staff welfare and amenities	299	-	299
Contribution to NHS Equipment	1	-	1
Support cost	-	6	6
Independent examination fee	-	4	4
Accounts production and reporting	-	11	11
Miscellaneous	2	-	2
Total expenditure on charitable activities	306	21	327
	Direct costs	Support and Governance	2022/23
Expenditure on Charitable Activities in 2022/23	£'000	£'000	£'000
Funded from unrestricted funds:			
Patient Welfare and amenities	15	-	15
Staff welfare and amenities	282	-	282
Contribution to NHS Equipment	1	-	1
Support cost	-	6	6
Independent examination fee	-	4	4
Accounts production and reporting	-	11	11
Miscellaneous	2	-	2
Total expenditure on charitable activities	301	21	322

Note 7: Transfer to Another Charity

	Total 2023/24	Total 2022/23
Transfer to another Charity	£'000	£'000
Funded from unrestricted funds:		
Transfer of funds out*	-	46
Total other expenditure	-	46

Note 8: Analysis of staff costs and remuneration of key management personnel

Key management personnel include the Board of Directors of the Corporate Trustee of the Charity.

There were no employees and subsequently no staff costs during the year including senior employee costs and pension contributions (2022/23: £0K).

Note 9: Independent Examiner's remuneration

The independent examiner's remuneration constituted a fee of £4,135 (2022/23: £3,938). There were no additional services to the Charity provided by the independent examiner.

The independent examiner is also the principle external auditor of the Corporate Trustee, Berkshire Healthcare NHS Foundation Trust.

Note 10: Debtors

	2023/24	2022/23
	£'000	£'000
Amounts falling due within one year:		
Accrued income	27	349
Total debtors falling due within one year	27	349

Note 11: Creditors

	2023/24	2022/23
	£'000	£'000
Amounts falling due within one year:		
Other creditors	27	259
Total creditors falling due within one year	27	259

Note 12: Grant Commitments

There are no grant commitments that require disclosure.

Note 13: Analysis of Charitable Funds

	2023/24					2022/23				
	Balance 31 March 2023 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2024 £'000	Balance 31 March 2022 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2023 £'000
Permanent Endowment Funds	127	9	(4)	(5)	127	127	-	-	-	127
Unrestricted Fund	810	122	(328)	5	609	722	456	(368)	-	810
Total	937	131	(332)	-	736	849	456	(368)	-	937

Note 12.1 Permanent Endowment Funds (list individually)	Balance 31 March 2023 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2024 £'000	Balance 31 March 2022 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2023 £'000
West Berkshire Frank Codling Legacy	127	9	(4)	(5)	127	127	4	(4)	-	127
Total	127	9	(4)	(5)	127	127	4	(4)	-	127

Note 12.2 Material Unrestricted funds
(list individually)

	Balance 31 March 2023 £'000	Income £'000	Expenditure £'000	Transfers* £'000	Balance 31 March 2024 £'000	Balance 31 March 2022 £'000	Income £'000	Expenditure £'000	Transfers* £'000	Balance 31 March 2023 £'000
Sexual Health/Garden Clinic	-	-	-	-	-	5	-	0	5	-
East Berks Community	-	-	-	-	-	2	-	2	-	-
East Berkshire Palliative Care Team	-	-	-	-	-	36	1	1	36	-
Chair's General Fund	726	64	(257)	-	533	53	351	(9)	331	726
Ascot Area Alzheimers (Triple A) **	-	-	-	-	-	46	1	(47)	-	-
Prospect Park - General Fund	7	1	0	-	8	5	6	(4)	-	7
COVID-19	53	43	(61)	-	35	147	68	(276)	114	53
Newbury District Nurses Fund	8	2	0	-	10	9	-	(1)	-	8
Ward Fund (Highclere and Donnington)	12	12	(9)	5	20	4	19	(11)	-	12
Other Funds	4	-	(1)	-	3	415	10	(17)	(404)	4
Total	810	122	(328)	5	609	722	456	(368)	-	810

- * Transfers of unrestricted funds occurs when funds are slow moving and/or become small value funds where the cost of maintaining the balances outweigh the benefit of retaining them as an individual fund. Funds are transferred to the Chair's General Fund and remain accessible to the original fundholder. Transfers are reviewed and authorised by the Charitable Funds Committee.
- ** Ascot Area Alzheimer's (Triple A) expenditure includes the £46,024.98 balance that was transferred to Age Concern Bracknell Forest. See Note 7 Other Expenditure.

Note 13.3 Details of material funds - unrestricted funds:

Name of fund	Description of the nature and purpose of each fund
Chair's General Fund	To support generally the welfare of patients, carers, staff and others connected with the Trust including but not exclusively arts and culture related activities.
Prospect Park - General Fund	Established for the benefit of all patients for the time being of Prospect Park Hospital. To cover the provision of therapeutic, social and entertainment amenities, expenses, patients outings, and extra curricular activities undertaken, which are not normally covered under the hospitals general revenue budgets
Ward Fund (Highclere and Donnington)	Established for the benefit of all patients and staff for the time being of Highclere ward, West Berks Community Hospital. To cover the provision of therapeutic, social, leisure and entertainment amenities, expenses, and extra curricular activities undertaken, which are not normally covered under the Hospitals general revenue budgets. Staff training and course expenses, provision of equipment and services for use in the ward.
Newbury District Nurses Fund	Established for the benefit of all patients and staff served by the West Berkshire community nursing services. To cover the provision of therapeutic, social and entertainment amenities, expenses and extra curricular activities undertaken, which are not normally covered under general revenue budgets. Acquisition of specialised equipment, services and goods for patient use in the community. Staff training, course expenses, professional memberships, general patient care.
COVID-19	Support the welfare of patients, carers, staff and others connected to the Trust, purchase of equipment and other necessities

Note 14: Contingencies

There were no contingencies (losses)/gains (2022/23: £0K)

Note 14: Commitment, Liabilities and Provisions

There were no commitments, liabilities, and provisions (2022/23: £0K)

Note 15: Contingent Assets and Contingent Liabilities

A contingent asset is made in respect of the late Vassilia Apostolos who bequeathed one third of their estate to the Charity. The estate includes a property that is subject to sale on the open market, where an offer for purchase has been accepted. The Charity has so far received £283,000 made up of an interim distribution of funds received in financial prior year 2022/23. Until the estate has been concluded then the final balance to be received against the estate is not known, so the Charity records a contingent asset of £10,000 being an estimate of the residual balance anticipated to be received net of disposal costs and fees for the solicitors dealing with probate on the estate of the late benefactor.

A contingent asset of £2,000 is made in respect of the remaining balance against the estate of the late Rosemary Joyce Cripps. The majority of the legacy was received in financial year 2022/23 following the sale of property linked to the estate. An amount of money was retained by the solicitors handling the estate to meet any final charges against the estate. This is estimated to be approximately £2,000. It is expected that settlement will be resolved in 2024/25.

There are no contingent liabilities.

Note 16: Trustees and Connected person Transactions

There were no expenses reimbursed to Trustees, nor were any expenses paid on their behalf (2022/23: £0K)

Note 17: Loans or Guarantees Secured against Assets of the Charity

There were no loans or guarantees secured (2022/23: £0K)

Note 18: Connected organisations

Berkshire Healthcare NHS Foundation Trust is a connected organisation and serves as the Corporate Trustee of the Charity.

Note 19: Events after reporting period

There are no events after the reporting period.

Accounts

Berkshire Healthcare Charity
(Registered Charity No. 1049733)

**Annual Report
And
Financial Statements**

31 March 2023

Annual Report and Financial Statements for the year ended 31 March 2023

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Section 1: Legal and Administrative Information

Name of Charity

Berkshire Healthcare Charity

Registered charity No. 1049733

Corporate Trustee and Trustees

Berkshire Healthcare NHS Foundation Trust is the Corporate Trustee of the Charity since 1st April 2001.

Berkshire Healthcare NHS Foundation Trust is governed by the laws applicable to trusts, principally the Trustee Act 2000 and the law applicable to charities which are governed by the Charities Act 2011 as amended by the Charities Act 2016 Charity (Accounts and Reports) regulations 2008 and Financial Report Standard 102 (FRS 102 – SORP 2019) for the year end 31 March 2023.

The Corporate Trustee is formed of the Board of Directors of the Berkshire Healthcare NHS Foundation Trust with individual Board of Directors also being members of the Board of Trustees of the Charity. The members of the Board of Trustees are shown in the section Trustee on pages 10 and 11 of the Annual Report.

Where there are references in the Annual Report and Accounts to the singular Trustee these include the plural Trustees, and vice versa.

Principal Office of Corporate Trustee

Berkshire Healthcare NHS Foundation Trust
London House
London Road
Bracknell
Berkshire
RG12 1UT

Bankers

Government Banking Services
National Westminster Bank Plc
135 Bishopsgate
London
EC2M 3UR

Independent Examiner

Ernst & Young LLP
R+, 2 Blagrove Street
Reading
RG1 1AZ

Solicitors

Beachcroft LLP
100 Fetter Lane
London
EC4A 1BN

Section 2: Trustee's Annual Report

Objects of the Charity

The main purpose of the charitable funds held on trust is to supply income to cover the provision of support to the NHS for services that would not normally be paid for out of NHS funds. These activities mainly operate to cover staff and patients of Berkshire Healthcare NHS Foundation Trust ('Trust').

In accordance with the objectives and with due regard to the published guidance on the operation of the public benefit requirement of the Charities Act 2011, the Trust is an NHS charity with the sole purpose of enhancing patient experience and patient care. Its status as an NHS body means it is for the benefit of the public.

Charity objectives are to enhance the health and wellbeing of patients, service users and employees of the Trust through improving healing environment, supporting patients and staff welfare, and increasing staff knowledge and competencies through training and education.

The Trustee promotes the use of the funds to achieve their stated objectives and confirms the performance of the fund against objectives set. Where appropriate, a grant may be made in accordance with charity law, objectives of the individual fund, the constitution of the Corporate Trustee and the wishes and directions of donors. In making a grant, the Charity will endeavour to reflect the wishes of patients and staff by directing funds where Charity is informed there is most need. When considering where to focus attention the Board of Trustees, and members of the Charitable Fund Committee, have regard to the Charity Commissions guidance on public benefit and what this means for the Berkshire Healthcare Charity.

There are eight active individual funds in total as at 31st March 2023. These include one permanent endowment fund (West Berkshire Frank Codling Legacy) and seven unrestricted funds. The objectives of the Endowment and the material Unrestricted Funds (over £10,000) are below:

Name of Fund	Objectives of Fund
West Berkshire Frank Codling Legacy (Endowment Fund)	For the benefit of patients and staff for the time being, attached to, or receiving treatment from the West Berkshire locality. Capital may be placed in investments of whatever description or location and apply any income from the legacy to the West Berkshire Community Hospital General Welfare & Amenities Designated Fund.
Chair's General Fund	To support generally the welfare of patients, carers, staff and others connected with the Trust, including but not exclusively arts and culture related activities.
Prospect Park - General Fund	Established for the benefit of all patients for the time being of Prospect Park Hospital. To cover the provision of therapeutic, social and entertainment amenities, expenses, patients' outings, and extra-curricular activities undertaken, which are not normally covered under the hospital's general revenue budgets.

Name of Fund

Objectives of Fund

Covid-19 Fund

To support the welfare of patients, carers, staff, and others connected to the Trust, purchase of equipment and other necessities arising from dealing with the pandemic response.

Ward Fund (Highclere and Donnington)

Established for the benefit of all patients and staff for the time being of Highclere ward, West Berks Community Hospital. To cover the provision of therapeutic, social, leisure and entertainment amenities, expenses, and extra-curricular activities undertaken, which are not normally covered under the Hospitals general revenue budgets. Staff training and course expenses, provision of equipment and services for use in the ward.

Newbury District Nurses Fund

Established for the benefit of all patients and staff served by the West Berkshire community nursing services. To cover the provision of therapeutic, social and entertainment amenities, expenses and extra-curricular activities undertaken, which are not normally covered under general revenue budgets. Acquisition of specialised equipment, services, and goods for patient use in the community. Staff training, course expenses, professional memberships, general patient care.

Fund holders for unrestricted funds can review and propose amendments to their fund objectives at any time considering developments and changes in delivery of local NHS services and to ensure that funds remain available and relevant for the benefit of patients, service users and staff. Any proposed changes to objectives are reviewed by the Charitable Fund Committee, which is chaired by a non-executive director from the Board of Directors of Berkshire Healthcare NHS Foundation Trust and where membership includes the Chief Financial Officer, who are Trustees of the Charity. All members of the Board of Directors of Berkshire Healthcare NHS Foundation Trust, which is the Corporate Trustee, are also Trustees of the Charity. Membership of Charitable Fund Committee is detailed under Governance and Management on pages 7 and 8.

The charity has no plans to change its aim and objectives for financial year 2023/24.

Achievements, Performance and Financial Review

The principal income source for most funds is from individual donations and legacies. The Corporate Trustee has implemented internal controls to ensure that the expenditure is in line with donor's wishes as reasonably practically possible taking into consideration changes in how NHS healthcare services evolve and are delivered.

The use of the Charitable Fund has allowed teams to look at patient experience and make enhancements to the environment that would normally not be available via NHS funding. The funds have also allowed us to show appreciation and recognition to our staff, who have bravely and tirelessly worked during the COVID pandemic that continues to have an impact across the organisation.

As a mental health and community trust we don't have the same level of equipment requirement as acute trusts, however by improving the environment and funding social activities the Trustees know that staff and patients have benefitted tremendously through accessing the Charity Funds and this has made a meaningful and positive difference to their working lives and the care that patients receive.

In delivery against the main objectives for the whole of the Charitable Funds, and those objectives set against individual funds, the following was achieved during 2022/23:

- £282,299 was spent on supporting the health and wellbeing of the Trust dedicated and hard-working staff. This included providing staff with a £50 voucher in November 2022 to recognise their hard work over the years of the pandemic and was consistent with the purpose of the distribution of the funds by NHS Charities Together from the late Sir Captain Tom Moore where funds were raised to say a big 'thank you' to staff for what they did during the years of the Coronavirus pandemic. Other expenditure included a mobile phone 'app' called Peppy that provides holistic personalised woman's health support covering menopause, fertility, and other physical and mental health conditions. This is planned to be expanded to covering men's health in 2023/24. The grant from NHS Charities Together received in 2022/23 for £62,838 went towards paying for two projects including virtual health and wellbeing fitness sessions available to all staff, and secondly, improving the staff rest areas at several locations across the Trust. The work is ongoing to spend the funds supported by receipt of the remainder of the grant funding in 2023/24 making total grant funding of £99,000 from NHS Charities Together.
- £15,436 was spent on patient related expenditure, including a television and entertainment system for patients on community bed ward at Upton Hospital in Slough, a television in patient area at West Berkshire Community Hospital and specialist 'rest & relaxation' chair for Oakwood Ward at Prospect Park Hospital. Further sums of money were spent on the wellbeing garden at West Berkshire Community Hospital which brings a lot of joy and peace to both the patients and staff of Highclere and Donnington Wards. Long stay patients get involved in gardening activities to maintain and support their wellbeing including growing plants and vegetables from seed. Funds are also spent on social activities that occurred in 2022/23 including providing refreshments and presents to patients on the ward at Christmas, Easter and also for the late HM Queen Elizabeth's funeral in September 2022.

It is difficult to clearly identify a direct correlation between the use of the funds and the improvement of patient outcome, but the Trustee has no doubt that the education of staff both within the team and the more generalist staff does help to broaden knowledge that is then employed in practice.

There was an increase in the total fund value during the year from £848,903 last year to £937,385 (an increase in total funds of £88,482). The increase in funds is mainly due to a combination of two legacies from the late Vassilia Apostolos (£273,000) and the late Rosemary Joyce Cripps (£71,000) offset by the expenditure on the staff health and wellbeing initiatives and patient related expenditure as detailed above.

The fund saw a welcome increase in voluntary donations (including GiftAid) from £20,212 in 2021/22 to £27,822 in 2022/23.

The Charity has received £344,000 from two legacies in 2022/23. (2021/22: 3 legacies totalling £407,000), which includes one for £273,000 from estate of the late Vassilia Apostolos and another for £71,000 from the late Rosemary Joyce Cripps.

At the time of preparing the Annual Report and Accounts for 2022/23, the estates of the late Vassilia Apostolos and the late Rosemary Joyce Cripps have yet to be concluded, with the result that there is an expectation of receiving further distributions of funds in 2023/24.

The estimated amounts anticipated to be received in 2023/24 are £22,000 for the late Vassilia Apostolos and £10,000 for the late Rosemary Joyce Cripps. A disclosure has been made in Note 15 Contingent Assets and Contingent Liabilities for these amounts.

In addition to the above, the Charity is anticipating a final distribution of funds from the estate of the late Betty Grace Stevens, where the majority of the legacy of £400,000 was received in 2021/22. The estimated amount anticipated to be received in 2023/24 for the remaining balance against the late Betty Grace Stevens estate is estimated to be £20,000. This is also included in the Note 15 Contingent Assets and Contingent Liabilities of the accounts.

Following an increase in the Bank of England Base Rate, the Charity generated £21,668 in interest for funds held on deposit and which was distributed to funds.

All donations are humbly appreciated and reflect the quality of support and treatment patients have received whilst under the care of Berkshire Healthcare NHS Foundation Trust.

In the past the fund did not actively participate in fund raising activities and all activities were financed through voluntary donations and legacies received. The Charity has started to actively fundraise, which at present is being done via the JustGiving platform and via social media posts. It is anticipated these activities will grow to include the Trust and Corporate applications, and opportunities involving individuals and educational establishments, however, the impact of the pandemic and cost of living crises has slowed down the Charity's ability to increase funds, which is likely to have an ongoing impact into 2023/24.

Expenditure in 2022/23 increased when compared to 2021/22. Total expenditure in 2022/23 was £367,847 compared to £93,957 in 2021/22. £15,436 was spent on activities pertaining to patient welfare, and £282,299 to staff welfare, £1,425 on Education activities and £20,766 on governance and support costs which includes the cost for the independent examination by the auditors, platform fees for JustGiving, and bank charges (see Note 5: Allocation of Governance and Other Support Costs on page 21).

Structure, Governance and Management Constitution

The Berkshire Healthcare NHS Foundation Trust is the sole corporate Trustee of the Charity. The corporate Trustee's responsibilities are therefore carried out by the Berkshire Healthcare NHS Foundation Trust board of directors. The board is appointed in accordance with the foundation trust's constitution. Details of the Board members of the Berkshire Healthcare NHS Foundation Trust can be found on page 11 and on the Charity Commission's website.

As the Charity has a corporate Trustee it is, in accounting terms, controlled by Berkshire Healthcare NHS Foundation Trust and is therefore its subsidiary. Financially, the charity is not material to Berkshire Healthcare NHS Foundation Trust, so it is not consolidated into the foundation trust's accounts.

Berkshire Healthcare NHS Foundation Trust board meet annually as corporate Trustee to approve the Trustee's annual report and accounts for the year.

Berkshire Healthcare NHS Trust Charitable Fund was established during 2001/02, from a merger of the West Berkshire Priority Care Service Charitable Fund and East Berkshire NHS Trust Charitable Fund, after the NHS bodies that looked after organisations demised on the 31st March 2001. In 2002/03, the East Berkshire Community Fund was also merged into the Berkshire Healthcare Charity. It is incorporated as a body under the National Health Service.

On 7th September 2004, the Trustee's approved a change in the name of the fund to 'Berkshire Health Charitable Fund', to avoid any potential confusion that funds are only related to the Berkshire Healthcare NHS Foundation Trust. The name has been subsequently changed again on the 30th November 2021 to Berkshire Healthcare Charity to align it clearly to the foundation trust following the various organisational restructures that have occurred since 2004.

The fund was managed by the Corporate Trustee on behalf of 3 partner bodies - Berkshire Healthcare NHS Foundation Trust, Berkshire West PCT and Berkshire East PCT. On the 1st September 2006 Berkshire West PCT and Berkshire East PCT were created through a merger of six PCTs. Reading PCT, Wokingham PCT and Newbury and Community PCT merged to create Berkshire West PCT. Bracknell Forest PCT, Slough PCT and Windsor Ascot and Maidenhead PCT merged to create Berkshire East PCT.

On the 1st April 2011 the provider services of Berkshire East PCT and Berkshire West PCT transferred to Berkshire Healthcare NHS Foundation Trust and the Charitable Funds that related to provider services of these entities have also been transferred. This has no bearing on the current structure as all the funds remain under Berkshire Healthcare Charity.

On the 1st April 2013 Berkshire East PCT, Berkshire West PCT and Berkshire Shared Services were dissolved due to Government NHS reform and all the Charitable Funds that related to Berkshire East PCT and Berkshire West PCT were transferred to Berkshire Healthcare NHS Foundation Trust. The current structure of Charitable Funds remains the same and Berkshire Healthcare NHS Foundation Trust remains acting as the corporate Trustee.

The financial management of the Berkshire Healthcare Charity is undertaken by the Financial Services Department of Berkshire Healthcare NHS Foundation Trust. The Trust is the Corporate Trustee and therefore a related party to Berkshire Healthcare Charity.

The total funds held by the charity are divided into many individual purposed funds ranging from patients and staff welfare and amenities, training, and education to contributions to NHS equipment and property.

Governance and Management

The governing document is the declaration of Trust dated 14th August 1995. This was amended by a supplementary Trust deed dated 20th April 2005. The governing document was subsequently reviewed during 2021/22 and amended on the 30th November 2021.

The Berkshire Healthcare NHS Foundation Trust is the sole corporate Trustee of the Charity. The corporate Trustee's responsibilities are therefore carried out in accordance with the Berkshire Healthcare NHS Foundation Trust's constitution. Details of Berkshire Healthcare NHS Foundation Trust board membership can be found in its annual report and accounts and on its website.

Berkshire Healthcare NHS Foundation Trust board meets annually as corporate Trustee to approve the Trustee's annual report and accounts for the year.

The Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objectives of each fund and by designating the funds so that the Trustee respects the wishes of donors.

The governance of the organisation is overseen by the Charitable Trustee Board (*see Trustees on page 11*), while the day-to-day management of the charity is monitored by the Charitable Funds Committee, which includes finance management team of Berkshire Healthcare NHS Foundation Trust. The members of the Charitable Funds Committee are appointed by the Chief Financial Officer.

The Charitable Funds Committee for 2022/23 comprised:

Name	Position Held in Corporate Trustee
Mark Day (Chair of Committee)	Non-Executive Director
Martin Earwicker	Non-Executive Director 'Chair of Trust'
Paul Gray	Chief Financial Officer
Rebecca Clegg	Director of Finance
Graham Harrison	Head of Financial Services
Sugandha Jindal	Interim Senior Finance Manager

Committee meetings are normally held as a minimum of twice a year. During 2022/23 two meetings were held on the 6th September 2022 and 7th March 2023. Attendance at the meetings were as follows:

Name	Position Held in Corporate Trustee	Meetings Attended	
		6 th Sept 2022	7 th March 2023
Mark Day (Chair)	Non-Executive Director	Yes	Yes
Martin Earwicker	Non-Executive Director/Chair of Trust	Yes	Yes
Paul Gray	Chief Financial Officer	Yes	Yes
Rebecca Clegg	Director of Finance	No	Yes
Graham Harrison	Head of Financial Services	Yes	Yes
Sugandha Jindal	Interim Senior Finance Manager	Yes	No

For practical reasons, the Trustee delegate's responsibility for day-to-day operation of many of its funds to staff (fund holders) across this organisation and locations. The fund holders are in a better position to ensure that individual funds are spent in accordance with funds' objectives. The accounting for all transactions, records keeping and providing information on balances is undertaken by Financial Services Department of Berkshire Healthcare NHS Foundation Trust.

Each fund holder is provided with 'Fund Policy and Procedures' detailing the rules, regulations and procedures regarding the management, receipt, and disbursement of charitable funds. The purpose of this is to ensure fund holders are informed of the overall framework under which the charitable funds are managed by the trust.

Risk Management

The Trustee confirms that major risks which the charity is exposed to have been reviewed and procedures have been established to manage these risks. A risk register is in place and is reviewed annually by Committee members.

A major risk includes the going concern of the Charity which is subject to continuing receipt of income from donations, grants, and legacies. Recognising the reduction of the overall reserves balance to meet on-going commitments, the Charitable Funds Committee have been pro-active in discussing fund raising activities and initiatives to generate new sources of income. The Charity is now a member of NHS Charities Together, which supports its members in providing a forum for nationwide fundraising and advocacy campaigns.

Other risks considered by the Charitable Funds Committee where the initial assessment of them is that they are high risk, but which have been mitigated by controls to reduce their current risk to moderate or low risk. These other risks and their mitigations with controls are as follows:

Risk	Controls	Risk Level
Accountability of Donations	Procedures in place to ensure that donations are correctly recognised and recorded	Moderate
Consolidation of the Charitable Funds into the accounts of the Corporate Trustee	Procedures that bring the monthly and annual reporting timetable of the Charitable Funds into line with the Corporate Trustee	Moderate
Impact on the Statement of Financial Position and other reporting disclosures of the Corporate Trustee	Bringing alignment of reporting deadlines across Charity and Corporate Trustee	Low

Risk	Controls	Risk Level
Over recovery of GiftAid from HMRC on donations	Ensuring GiftAid only claimed when donor has completed a GiftAid form and appropriate supporting evidence where GiftAid claimed under HMRCs Gift Aid Small Donation Scheme	Moderate

The operation of existing controls includes meetings of the Trustee and Charitable Funds Committee, together with the use of nominated fund managers with specified responsibilities.

There are reviews by the Charity's independent examiner, with the outcomes reported to the Trust's Audit Committee as appropriate.

To meet funds objectives and maintain control of the individual funds, all expenditure is reviewed against fund objectives to ensure that there is consistency and that funds are spent as practically as possible in accordance with the wishes of donors, but which have to consider the evolving changes that occur in NHS operational services and transformations around the methods and delivery of healthcare services.

Expenditure under £2,000 can be approved by an individual fund holder for their specific fund; expenditure over £2,000 requires approval by a Trustee, whilst expenditure over £10,000 on an individual activity or project requires approval by the Board of Trustees.

The Trustee has reviewed the governance arrangements of the Charitable Trust and adopted policies and procedures covering the Responsibility of the Trustee, Terms of Reference of the Charitable Funds Committee, Fund Raising, Investment and Reserves and Financial Procedures, to enable the continued smooth running of the daily operations and management of the risk levels. Governance arrangements are reviewed periodically as and when required in accordance with any change in landscape around statutory and regulatory updates.

Strategic Direction

The main strategic direction is to continue to support the delivery of the funds objectives and aims, whilst minimising the funds administration cost by continuous review and rationalisation of funds. There is an on-going review of low value and/or slow-moving funds. Where these are identified, the balances are consolidated to the Chair's General Fund.

The Corporate Trustee seeks to make no significant changes or differences to its current activities.

Reserves Policy

The Trustee recognises its obligation to ensure that income received by the Charity should be spent effectively and promptly in accordance with fund objectives.

It is however considered prudent that a minimum total reserve of £250,000 should be held to cover contingencies. This sum has been identified as being equal to six months of typical expenditure on funds (£100,000), governance and support costs (£20,000), and safeguarding of the capital value in respect of the endowment fund (£127,500), and any outstanding commitments that existed at the financial year end.

Charity Reserves, as defined under SORP 2015 are those funds which become available to the Charity to be spent at the Trustee's discretion in furtherance of the Charity's objectives, excluding funds which are spent or committed or could only be realised through the disposal of fixed assets. These are therefore classified as 'free'.

Definition of Funds

Restricted Funds: funds which are subject to specific trusts or directions: for example, terms of a contract, agreement or will.

Endowment Funds: funds which are held as capital and only income generated can be expended.

Unrestricted Funds: funds which are expendable at the discretion of the Trustee or designated in consideration of the donors wishes.

The Trustee has reviewed and revised their Reserves Policy and has determined that it is necessary to retain reserves of the longer term to:

- Reduce the impact of risks from the external environment should the level of income reduce significantly.
- Continue their programme of supporting the Trust and its operational services.
- Hold sufficient reserves to ensure that the Charity can cover its on-going operational costs to process outstanding commitments
- Meet the cost of closure or transfer of the Charity's affairs should the need ever arise.

At the 31st March 2023, the reserves were identified as per the table below

Breakdown of Reserves	£'000s
Capital Funds – Endowments	127
Revenue Funds – Unrestricted	810
Total Reserves	937
of which Freely Available Reserves	810

The current level of reserves exceeds the minimum requirement set in the policy with an additional £560,000 being held without firm commitment to projects. The Trustees will continue to encourage fund holders to identify schemes and capital programmes, to support their areas of expertise, and development projects to benefit the patient experience and improve staff health and wellbeing.

Reference and administrative details

Berkshire Healthcare Charity, registration number 1049733 was entered on the Central Register of Charities maintained by the Charity Commission for England and Wales on the 9th October 1995.

Trustee

Berkshire Healthcare NHS Foundation Trust acts as the Corporate Trustee, with the members of the Board of Berkshire Healthcare NHS Foundation Trust acting on behalf of the Corporate Trustee. Individuals appointed to roles on the Board of Berkshire Healthcare NHS Foundation Trust are simultaneously appointed to act on behalf of the Corporate Trustee. During 2022/23 the Trust Board had five 'standing' committees that helped it discharge its duties.

- The Audit Committee - comprising only Non-Executive Directors, is responsible for making sure the Trust governs itself well by concluding on the adequacy of the Trust's systems of internal control and its assurance framework.
- The Finance, Investment & Performance Committee - comprising both Non-Executive and Executive Directors, is responsible for reviewing financial and operational performance and for reviewing and providing expert comment on all significant financial investment and disinvestment decisions.
- Quality Assurance Committee - provides a forum for detailed scrutiny and consideration of the Trust's quality agenda. Comprising both Non-Executive and Executive Director membership, the Committee obtains assurance on behalf of the Board on the quality of clinical services.

- The Remuneration Committee - comprising non-executive directors, considers the terms and conditions of appointment of all Executive Directors and the appointment of the Chief Executive.
- The Nominations Committee - is responsible for identifying the skills required and producing job descriptions and person specifications for posts filled by Non-Executive Directors and which need to be reviewed at the end of their terms of office. The committee is also responsible for the initial technical assessment and short listing of potential candidates for interview by the Council of Governors' Appointments and Remuneration Committee. Chaired by the Trust Chair, it includes the Lead Governor and two Non-Executive Directors.

All board members receive corporate induction and the full suite of board member training as part of this role.

No additional remuneration is paid to Trust Board members when acting as Corporate Trustee.

Directors in post during 2022/23 are shown in the following table:

Name	Position	From	To
Non-Executive Directors			
David Buckle	Non-Executive Director	1 st June 2015	31 st May 2022
Naomi Coxwell	Non-Executive Director	13 th December 2017	12 th December 2023
Mark Day	Non-Executive Director	1 st September 2016	31 st August 2024
Martin Earwicker	Chair / Non-Executive Director	1 st December 2016	30 th November 2025
Aileen Feeney	Non-Executive Director	1 st November 2019	31 st October 2025
Rajiv Gatha	Non-Executive Director	1 st October 2021	30 th September 2024
Sally Glenn	Non-Executive Director	1 st June 2022	31 st May 2025
Nighat Mian	Non-Executive Director	1 st June 2015	30 th June 2023
Executive Directors			
Tehmeena Ajmal	Chief Operating Officer	14 th May 2022	
Julian Emms	Chief Executive	1 st March 2005	
Debbie Fulton	Director of Nursing & Therapies	1 st December 2018	
Alex Gild	Deputy Chief Executive	1 st April 2011	
Paul Gray	Chief Financial Officer	7 th June 2021	
Dr Minoo Irani	Medical Director	14 th July 2016	
David Townsend	Chief Operating Officer	1 st January 2013	13 th May 2022

Board assessment and review

The performance of the Board is reviewed annually normally through a self-assessment process and Board level discussion. The assessment comprises a tailor-made questionnaire to each Board Director covering a variety of issues from agenda management to quality of debate. The results are discussed by the Board to identify any specific development needs. Separately, all Directors go through a formal annual performance appraisal and development review process in line with Trust policy. Non-Executive Director performance management is the responsibility of the Council of Governors through the Appointments and Remuneration Committee, and a report is provided to Council each year. This is one component in the decision-making process when considering Non-Executive Director re-appointments.

Each of the three key Board reporting Committees (Audit, Remuneration and Finance & Investment) undertake an annual evaluation of their effectiveness and review the continuing appropriateness of their terms of reference.



Julian Emms
Trustee

Section 3:

Statement of Trustee's Responsibilities in respect of The Annual Report and the Financial Statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales require the Trustee 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 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, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustee is responsible for keeping proper 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. 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.

The Trustee is responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in another jurisdiction.



Martin Earwicker
Chair, Non-Executive Director

Section 4:

Independent Examiner's Report to the Trustees of Berkshire Healthcare Charity

I report on the accounts of the Trust for the year ended 31 March 2023, which are set out on pages 1 to 26.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act, which are available in the Charity commission guidance for independent examination of charity accounts: Directions and guidance for examiners.

Independent examiner's statement

I have completed my examination., I confirm that no material matters have come to my attention which gives me cause to believe that in, any material respect:

- ▶ the accounting records were not kept in respect of the Trust as required by section 130 of the Charities Act; or
- ▶ the accounts did not accord with the accounting records; or
- ▶ the accounts did not comply with the accounting 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 '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.

Use of our report

This report is made solely to the trustees, as a body, in accordance with our engagement letter dated 9 November 2022. The examination has been undertaken so that we might state to the trustees those matters that are required to be stated in an examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for this examination, for this report, or for the statements made.

DocuSigned by:
Caroline Mulley
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Name: Caroline Mulley

For and on behalf of Ernst & Young LLP

Relevant professional qualification or body: Institute of Chartered Accountants in England and Wales

Address: Citygate, St James' Boulevard, Newcastle upon Tyne NE1 4JD, United Kingdom

Date: 14th November 2023

Section 5:

**Statement of Financial Activities
For the Year end 31 March 2023**

		Unrestricted Funds	Endowment Funds	31 March 2023 Total Funds	Unrestricted Funds	Endowment Funds	31 March 2022 Total Funds
	Notes	£'000	£'000	£'000	£'000	£'000	£'000
Income and Endowments							
Donations and Legacies	3	370	-	370	425	-	425
Income from Charitable Activities	3	63	-	63	-	-	-
Other Income	3	1	-	1	2	-	2
Income from Investments	3	18	4	22	1	-	1
Total Income and Endowments		452	4	456	428	-	428
Expenditure							
Expenditure on Raising Funds	4	-	-	-	1	-	1
Expenditure on Charitable Activities	6	318	4	322	93	-	93
- Transfer to another Charity	7	46	-	46	-	-	-
Total Expenditure		364	4	368	94	-	94
Net Income/(Expenditure)		88	-	88	334	-	334
Net Movement in Funds		88	-	88	334	-	334
Reconciliation of Funds							
Total funds brought forward		722	127	849	387	127	514
Net movement in funds		88	-	88	334	-	334
Total funds carried forward		810	127	937	722	127	849

The notes on pages 17 to 26 form part of these financial statements. All income and expenditure is derived from continuing operations. There are no other gains or losses other than those described above.

Section 6:**Balance sheet as at 31 March 2023**

	Notes	Unrestricted Funds £'000	Endowment Funds £'000	31 March 2023 £'000	31 March 2022 £'000
Current Assets					
Debtors	10	349	-	349	404
Cash at bank and in hand		720	127	847	457
Total Current Assets		1,069	127	1,196	861
Current liabilities					
Creditors: Amounts falling due within one year	11	(259)	-	(259)	(12)
Net Current Assets		810	127	937	849
Total Net Assets		810	127	937	849
Funds of the Charity					
Unrestricted Funds	12	810	-	810	722
Endowment	12	-	127	127	127
Total Funds		810	127	937	849

The notes on pages 17 to 26 form part of these accounts.

The financial statements on pages 14 to 16 and accompanying notes were approved by the Board of Trustees on 14th November 2023, and were signed on its behalf by:



Julian Emms
Trustee

Charity registered number: 1049733

Section 7:

Statement of Cash Flow
For year ended 31st March 2023

	Total 2022/23 £000	Total 2021/22 £000
Cash flow from Operating Activities		
Net cash used in operating activities	390	(64)
Change in cash and cash equivalents	390	335
 Balance at 1 April		
Cash and Bank	457	521
Cash and cash equivalents at the end of the reporting period	457	457
 Balance at 31 March		
Cash and Bank	847	457
Cash and cash equivalents at the end of the reporting period	847	457
 Reconciliation of net cash to movement in net funds		
 Cash flow from operating activities:		
Net Expenditure for the reporting period from operating activities		
Net increase in funds	88	334
Decrease / (Increase) in debtors	10 55	(398)
Increase / (Decrease) in creditors	11 247	(1)
Net cash used in operating activities	390	(64)

Section 8: Notes to the Accounts

Note 1: Principal Accounting Policies

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP 2019): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

b) Income and Endowments

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.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. If a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period. Gifts in kind are valued at estimated fair market value at the time of receipt.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. If the gift is in the form of an asset other than cash, or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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 bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

c) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses including administrative support and governance costs, which includes independent examiner's remuneration are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (d) below.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

The provision for a multi-year grant is recognised at its present value where settlement is due over more than one year from the date of the award, there are no unfulfilled performance conditions under the control of the Charity that would permit the Charity to avoid making the future payment(s), settlement is probable, and the effect of discounting is material. The discount rate used is the average rate of investment yield in the year in which the grant award is made. This discount rate is regarded by the Trustees as providing the most current available estimate of the opportunity cost of money reflecting the time value of money to the Charity.

d) Allocation of Support Costs including and Governance Costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

Governance costs and support costs relating to charitable activities have been apportioned based on average opening and closing balances. The allocation of support costs, including governance costs is analysed in note 5.

e) Expenditure on Raising Funds

The costs of generating funds consist of subscription fees and charges made by internet donation platforms.

f) Expenditure on Charitable Activities

Costs of charitable activities include grants made, governance costs and an apportionment of support costs as shown in note 6.

g) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

h) Structure of funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be expended, or as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Unrestricted funds are those that apply the general purposes of the charity.

i) Fixed Asset Investments

The Charity does not participate in investment activities, nor does it acquire put options, derivatives, or other complex financial instruments.

j) Debtors

Debtors include amounts owed to the charity and amounts paid in advance in the form of prepayments. Also included are amounts accrued. Debtors are measured based on their recoverable amounts.

k) Creditors

Creditors are recognised when the Charity becomes party to the contractual provision of the goods or services. They are de-recognised when the liability has been extinguished – that is, the obligation has been discharged or cancelled or has expired. Creditors are measured at the transaction price.

l) Contingent Assets and Contingent Liabilities

Contingent assets are possible assets whose existence will be confirmed by the occurrence or non-occurrence of uncertain future events that are not within the control of the Charity. Contingent assets are not recognised in the Balance Sheet but are disclosed where it is likely there will be an inflow of benefits.

Contingent liabilities are possible obligations whose existence will be confirmed by uncertain future events that are not wholly within the control of the entity. Contingent liabilities also include obligations that are not recognised because their amount cannot be measured reliably or because settlement is not probable. A contingent liability is not recognised in the Balance Sheet. However, unless the possibility of an outflow of economic resources is remote, a contingent liability is disclosed in the notes.

m) Financial Instruments

The Charity accounts for basic financial instruments namely financial assets and financial liabilities. A financial asset represents financial resources available to the Charity and might include financial investments (shares and bonds), debtors and cash. A financial liability is a financial claim on the Charity's resources and examples may include loans, creditors, and legal or constructive obligations such as provisions for grants payable.

n) Critical accounting judgement and key sources of estimation uncertainty

In the application of the Charity's accounting policies described above, the Corporate Trustee does not consider that there are any critical judgements or sources of estimation uncertainty which present a significant risk of causing a material adjustment to the financial statements within the next reporting period.

Note 2: Related party transactions and Trustees' expenses and remuneration

The Berkshire Healthcare NHS Foundation Trust is the sole corporate Trustee of the Charity. The corporate Trustee's responsibilities are therefore carried out by the Berkshire Healthcare NHS Foundation Trust Board of Directors. The Board is appointed in accordance with the foundation trust's constitution. Details of the Board members of the Berkshire Healthcare NHS Foundation Trust can be found on page 11 and on the Charity Commission's website.

As the Charity has a corporate Trustee it is, in accounting terms, controlled by Berkshire Healthcare NHS Foundation Trust and is therefore its subsidiary. The principal purpose and activities of the Berkshire Healthcare NHS Foundation Trust is the provision of goods and services for the purposes of the health service in England. Financially, the charity is not material to Berkshire Healthcare NHS Foundation Trust, so it is not consolidated into the foundation trust's accounts.

The Board of Trustees and non-board members of the Charitable Fund Committee all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021/22: £nil).

The charity was charged a management fee of £15K (2021/22: £15K) during the year by Berkshire Healthcare NHS Foundation Trust for production of accounts and general management.

Most of the other expenditure as detailed in Note 6: Expenditure on Charitable Activities is for the benefit of the staff and patients of the Berkshire Healthcare NHS Foundation Trust.

Note 3: Income and Endowments**Note 3 Income and Endowments**

	2022/23			2021/22		
	Unrestricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Donations	26	-	26	18	-	18
Legacies	3.1 344	-	344	407	-	407
Income from Charitable Activities	3.2 63	-	63	-	-	-
Other Income Resources	3.3 1	-	1	2	-	2
Total Donations and Legacies	434	-	434	427	-	427

	2022/23			2021/22		
	Unrestricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Bank Interest	18	4	22	1	-	1
Total Investment Income	18	4	22	1	-	1

Note 3.1 Legacies

	2022/23			2021/22		
	Unrestricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
In Memory of the late Vassilia Apostolos	273	-	273	-	-	-
In Memory of the late Rosemary Joyce Cripps	71	-	71	-	-	-
In Memory of the late Betty Grace Stevens	-	-	-	400	-	400
In Memory of the late Mary Noreen Lay	-	-	-	5	-	5
In Memory of the late Eric Richard Colwill	-	-	-	2	-	2
	344	-	344	407	-	407

3.2 Income from Charitable Activities

	2022/23			2021/22		
	Unrestricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Grants from NHS Charities Together	63	-	63	-	-	-
	63	-	63	-	-	-

3.3 Other Income Resources

	2022/23			2021/22		
	Unrestricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Gift Aid Income	1	-	1	2	-	2
	1	-	1	2	-	2

Note 4: Expenditure on Raising Funds

	2022/23 £'000	2021/22 £'000
Subscription and Processing Fees	0	1
	<u>0</u>	<u>1</u>

Total expenditure on raising funds was £473 (2021/22: £553). Due to rounding the amount shown above is £0K (2021/22 £1K)

The Charity uses JustGiving in order for people to donate money. The Charity incurred subscription fees of £410 in order to use the online fundraising platform (2021/22: £418). The amount of donations and GiftAid received during the year via the Just Giving platform gross of processing fees was £2,406 (2021/22: £3,518). This incurred costs of £63 (2021/22: £135) in processing fees payable to JustGiving.

Note 5: Allocation of Governance and Other Support Costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

	Total allocated £'000	Governance related £'000	Other support costs £'000
Support cost	6	5	1
Independent Examiner's remuneration	4	4	-
Accounts production and reporting	11	11	-
Total	<u>21</u>	<u>20</u>	<u>1</u>

Governance and Other Support Costs:

	2022/23 £'000	2021/22 £'000
Independent Examiner's remuneration	4	4
Accounts production and reporting	11	10
Support costs (see above)	6	6
Total	<u>21</u>	<u>20</u>

The total support cost attributable to charitable activities is apportioned based on the average monthly closing balance of funds.

The allocation of governance and other support costs between unrestricted and endowment funds is provided in Note 6: Expenditure on Charitable Activities.

Note 6: Expenditure on Charitable Activities

	Direct costs	Support and Governance costs	2022/23
Expenditure on Charitable Activities in 2022/23	£'000	£'000	£'000
Funded from unrestricted funds:			
Patient Welfare and amenities	15	-	15
Staff welfare and amenities	282	-	282
Education	1	-	1
Contribution to NHS Equipment	1	-	1
Support cost	-	6	6
Independent examination fee	-	4	4
Accounts production and reporting	-	7	7
Miscellaneous	2	-	2
Funded from endowment funds:			
Accounts production and reporting	-	4	4
Total expenditure on charitable activities	301	21	322

	Direct costs	Support and Governance costs	2021/22
Expenditure on Charitable Activities in 2021/22	£'000	£'000	£'000
Funded from unrestricted funds:			
Patient Welfare and amenities	56	-	56
Staff welfare and amenities	12	-	12
Contribution to NHS Equipment	5	-	5
Support cost	-	6	6
Independent examination fee	-	4	4
Accounts production and reporting	-	10	10
Miscellaneous	-	-	-
Total expenditure on charitable activities	73	20	93

Note 7: Transfer to Another Charity

	Total 2022/23	Total 2021/22
Transfer to another Charity	£'000	£'000
Funded from unrestricted funds:		
Transfer of funds out*	46	-
Total other expenditure	46	-

Berkshire Healthcare Charity hosted the funds for Ascot Area Alzheimer's (aka Triple A), an independent unregistered charity established to support people diagnosed with Alzheimer's disease and their carers. The hosting arrangement was at arm's length but governance, transactional processing of income and expenditure, and holding the cash balance, was provided by Berkshire Healthcare Charity.

In September 2022 the hosting arrangement ceased with the balance of funds totalling £46,024.98 transferred to Age Concern Bracknell Forest (CIO registered no 1153607) in September 2022. There are no remaining asset or liabilities held in the Berkshire Healthcare Charity relating to Triple A.

Note 8: Analysis of staff costs and remuneration of key management personnel

Key management personnel include the Board of Directors of the Corporate Trustee of the Charity.

There were no employees and subsequently no staff costs during the year including senior employee costs and pension contributions (2021/22: £0K).

Note 9: Independent Examiner's remuneration

The independent examiner's remuneration constituted a fee of £3,675 (2021/22: £3,500). There were no additional services to the Charity provided by the independent examiner.

The independent examiner is also the principle external auditor of the Corporate Trustee, Berkshire Healthcare NHS Foundation Trust.

Note 10: Debtors

	2022/23	2021/22
	£'000	£'000
Amounts falling due within one year:		
Accrued income	349	404
Total debtors falling due within one year	349	404

Note 11: Creditors

	2022/23	2021/22
	£'000	£'000
Amounts falling due within one year:		
Other creditors	259	12
Total creditors falling due within one year	259	12

Note 12: Grant Commitments

There are no grant commitments that require disclosure.

Note 13: Analysis of Charitable Funds

	2022/23					2021/22				
	Balance 31 March 2022 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2023 £'000	Balance 31 March 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2022 £'000
Permanent Endowment Funds	127	4	(4)	-	127	127	-	-	-	127
Unrestricted Fund	722	452	(364)	-	810	387	428	(94)	-	722
Total	849	456	(368)	-	937	514	428	(94)	-	849

	Balance 31 March 2022 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2023 £'000	Balance 31 March 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2022 £'000
Note 13.1 Permanent Endowment Funds (list individually)										
West Berkshire Frank Codling Legacy	127	4	(4)	-	127	127	-	-	-	127
Total	127	4	(4)	-	127	127	-	-	-	127

	Balance 31 March 2022 £'000	Income £'000	Expenditure £'000	Transfers* £'000	Balance 31 March 2023 £'000	Balance 31 March 2021 £'000	Income £'000	Expenditure £'000	Transfers* £'000	Balance 31 March 2022 £'000
Note 13.2 Material Unrestricted funds (list individually)										
Health Bus	-	-	-	-	-	49	-	(49)	-	-
Sexual Health/Garden Clinic	5	-	-	(5)	-	6	-	(1)	-	5
East Berks Community	2	-	(2)	-	-	2	-	-	-	2
East Berkshire Palliative Care Team	36	1	(1)	(36)	-	38	-	2	-	36
Chair's General Fund	53	347	(5)	331	726	56	6	(11)	-	51
Ascot Area Alzheimers (Triple A) **	46	1	(47)	-	-	48	1	(3)	-	46
Prospect Park - General Fund	5	6	(4)	-	7	4	1	-	-	5
COVID-19	147	68	(276)	114	53	157	3	(12)	-	148
Newbury District Nurses Fund	9	-	(1)	-	8	10	1	(2)	-	9
Ward Fund (Highclere and Donnington)	4	19	(11)	-	12	5	9	(8)	-	6
Other Funds	415	10	(17)	(404)	4	12	407	(6)	-	414
Total	722	452	(364)	-	810	387	428	(94)	-	722

* Transfers of unrestricted funds occurs when funds are slow moving and/or become small value funds where the cost of maintaining the balances outweigh the benefit of retaining them as an individual fund. Funds are transferred to the Chair's General Fund and remain accessible to the original fundholder. Transfers are reviewed and authorised by the Charitable Funds Committee.

** Ascot Area Alzheimer's (Triple A) expenditure includes the £46,024.98 balance that was transferred to Age Concern Bracknell Forest. See Note 7 Other Expenditure.

Note 13.3 Details of material funds - unrestricted funds:

Name of fund	Description of the nature and purpose of each fund
Chair's General Fund	To support generally the welfare of patients, carers, staff and others connected with the Trust including but not exclusively arts and culture related activities.
Prospect Park - General Fund	Established for the benefit of all patients for the time being of Prospect Park Hospital. To cover the provision of therapeutic, social and entertainment amenities, expenses, patients outings, and extra curricular activities undertaken, which are not normally covered under the hospitals general revenue budgets
Ward Fund (Highclere and Donnington)	Established for the benefit of all patients and staff for the time being of Highclere ward, West Berks Community Hospital. To cover the provision of therapeutic, social, leisure and entertainment amenities, expenses, and extra curricular activities undertaken, which are not normally covered under the Hospitals general revenue budgets. Staff training and course expenses, provision of equipment and services for use in the ward.
Newbury District Nurses Fund	Established for the benefit of all patients and staff served by the West Berkshire community nursing services. To cover the provision of therapeutic, social and entertainment amenities, expenses and extra curricular activities undertaken, which are not normally covered under general revenue budgets. Acquisition of specialised equipment, services and goods for patient use in the community. Staff training, course expenses, professional memberships, general patient care.
COVID-19	Support the welfare of patients, carers, staff and others connected to the Trust, purchase of equipment and other necessities

Note 14: Contingencies

There were no contingencies (losses)/gains (2021/22: £0K)

Note 14: Commitment, Liabilities and Provisions

There were no commitments, liabilities, and provisions (2021/22: £0K)

Note 15: Contingent Assets and Contingent Liabilities

In 2021/22, the Charity recorded a legacy in respect of the late Betty Grace Stevens of £400,000 and included a contingent asset of £20,000 in the same year for the remaining balance of the estate that was anticipated to be received in 2022/23 following the conclusion of the estate. Due to delays in finalising the estate the final distribution of funds has not yet been made so a contingent asset of £20,000 continues to be made for that remaining balance estimated to be received during financial year 2023/24.

The Charity has accrued a debtor of £71,000 in respect of the expected proceeds from sale of property linked to the estate of the late Rosemary Joyce Cripps and which is included in note 3.1 Legacies. A contingent asset of £10,000 is made for the estimated net remaining balance following settlement of outstanding professional and disposal fees.

A contingent asset is made in respect of the late Vassilia Apostolos who has bequeathed one third of their estate to the Charity. The estate includes a property that is subject to sale on the open market, where an offer for purchase has been accepted. The Charity has recorded a legacy of £273,000 made up of an interim distribution of funds of £83,000 received during 2022/23 and an accrued debtor of £190,000 which accounts for the majority of the remaining balance expected to be received in 2023/24. Until the estate has been concluded then the final balance to be received against the estate is not known, so the Charity records a contingent asset of £22,000 being an estimate of the residual balance anticipated to be received net of disposal costs and fees for the solicitors dealing with probate on the estate of the late benefactor.

There are no contingent liabilities.

Note 16: Trustees and Connected person Transactions

There were no expenses reimbursed to Trustees, nor were any expenses paid on their behalf (2021/22: £0K)

Note 17: Loans or Guarantees Secured against Assets of the Charity

There were no loans or guarantees secured (2021/22: £0K)

Note 18: Connected organisations

Berkshire Healthcare NHS Foundation Trust is a connected organisation and serves as the Corporate Trustee of the Charity.

Note 19: Events after reporting period

There are no events after the reporting period.

Accounts

Berkshire Healthcare Charity
(Registered Charity No. 1049733)

**Annual Report
And
Financial Statements**

31 March 2022

Annual Report and Financial Statements for the year ended 31 March 2022

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Section 1: Legal and Administrative Information

Name of Charity

Berkshire Healthcare Charity

Registered charity No. 1049733

Corporate Trustee and Trustees

Berkshire Healthcare NHS Foundation Trust is the Corporate Trustee of the Charity since 1st April 2000.

Berkshire Healthcare NHS Foundation Trust is governed by the laws applicable to trusts, principally the Trustee Act 2000 and the law applicable to charities which are governed by the Charities Act 2011 as amended by the Charities Act 2016 Charity (Accounts and Reports) regulations 2008 and Financial Report Standard 102 (FRS 102 – SORP 2019) for the year end 31 March 2022.

The Corporate Trustee is formed of the Board of Directors of the Berkshire Healthcare NHS Foundation Trust with individual Board of Directors also being members of the Board of Trustees of the Charity. The members of the Board of Trustees are shown in the section Trustee on pages 9 and 10 of the Annual Report.

Where there are references in the Annual Report and Accounts to the singular Trustee these include the plural Trustees, and vice versa.

Principal Office of Corporate Trustee

Berkshire Healthcare NHS Foundation Trust
2nd and 3rd Floors
Fitzwilliam House
Skimped Hill Lane
Bracknell Berkshire
RG12 1BQ

Bankers

Government Banking Services
National Westminster Bank Plc
135 Bishopsgate
London
EC2M 3UR

Independent Examiner

Ernst & Young LLP
R+, 2 Blagrove Street
Reading
RG1 1AZ

Solicitors

Beachcroft LLP
100 Fetter Lane
London
EC4A 1BN

Section 2: Trustee's Annual Report

Objects of the Charity

The main purpose of the charitable funds held on trust is to supply income to cover the provision of support to the NHS for services that would not normally be paid for out of NHS funds. These activities mainly operate to cover staff and patients of Berkshire Healthcare NHS Foundation Trust ('Trust').

In accordance with the objectives and with due regard to the published guidance on the operation of the public benefit requirement of the Charities Act 2011, the Trust is an NHS charity with the sole purpose of enhancing patient experience and patient care. Its status as an NHS body means it is for the benefit of the public.

Charity objectives are to enhance the health and wellbeing of patients, service users and employees of the Trust through improving healing environment, supporting patients and staff welfare, and increasing staff knowledge and competencies through training and education.

The Trustee promotes the use of the funds to achieve their stated objectives and confirms the performance of the fund against objectives set. Where appropriate, a grant may be made in accordance with charity law, objectives of the individual fund, the constitution of the Corporate Trustee and the wishes and directions of donors. In making a grant, the Charity will endeavour to reflect the wishes of patients and staff by directing funds where Charity is informed there is most need. When considering where to focus attention the Board of Trustees, and members of the Charitable Fund Committee, have regard to the Charity Commissions guidance on public benefit and what this means for the Berkshire Healthcare Charity.

There are seventeen active individual funds in total as at 31st March 2022. These include one permanent endowment fund (West Berkshire Frank Codling Legacy) and sixteen unrestricted funds. The objectives of the Endowment and the material Unrestricted Funds (over £10,000) are below:

Name of Fund	Objectives of Fund
West Berkshire Frank Codling Legacy (Endowment Fund)	For the benefit of patients and staff for the time being, attached to, or receiving treatment from the West Berkshire locality. Capital may be placed in investments of whatever description or location and apply any income from the legacy to the West Berkshire Community Hospital General Welfare & Amenities Designated Fund.
East Berkshire Palliative Care Team	To support education and training for the team; To fund additional equipment for the team; To fund extra resources, i.e. subscriptions, books, journals to enhance knowledge base and delivery of service by the team.
Ascot Area Alzheimer's (Triple A)	Support for carers of people with dementia.
Chair's General Fund	To support generally the welfare of patients, carers, staff and others connected with the Trust, including but not exclusively arts and culture related activities.

Covid-19 Fund

To support the welfare of patients, carers, staff, and others connected to the Trust, purchase of equipment and other necessities arising from dealing with the pandemic response.

Fund holders for unrestricted funds can review and propose amendments to their fund objectives at any time considering developments and changes in delivery of local NHS services and to ensure that funds remain available and relevant for the benefit of patients, service users and staff. Any proposed changes to objectives are reviewed by the Charitable Fund Committee, which is chaired by a non-executive director from the Board of Directors of Berkshire Healthcare NHS Foundation Trust and where membership includes Chief Financial Officer, who are Trustees of the Charity. All members of the Board of Directors of Berkshire Healthcare NHS Foundation Trust, which is the Corporate Trustee, are also Trustees of the Charity. Membership of Charitable Fund Committee is detailed under Governance and Management on page 6.

The charity has no plans to change its aim and objectives for financial year 2022/23.

Achievements, Performance and Financial Review

The principal income source for most funds is from individual donations and legacies. The Corporate Trustee has implemented internal controls to ensure that the expenditure is in line with donor's wishes.

The use of the Charitable Fund has allowed teams to look at patient experience and make enhancements to the environment that would normally not be available via NHS funding. The funds have also allowed us to show appreciation and recognition to our staff, who have bravely and tirelessly worked during the outbreak and ongoing COVID pandemic.

As a mental health and community trust we don't have the same level of equipment requirement as acute trusts, however by improving the environment and funding social activities the Trustees know that staff and patients have benefitted tremendously through accessing the Charity Funds and this has made a meaningful and positive difference to their working lives and the care that patients receive.

In delivery against the main objectives for the whole of the Charitable Funds, and those objectives set against individual funds, the following was achieved during 2021/22:

- £56,275 was spent on patient welfare and amenities. Included within this amount was £48,661 spent on delivering the Health Bus which was a Bright Ideas initiative developed by the Health Visiting team to deliver a mobile health clinic that will operate in hard to reach places as a result of both socio-economic and remote distances across Berkshire. The money has been used to cover the cost of conversion of a single decker bus into a mobile medical facility. The Health Bus has been leased by Berkshire Healthcare NHS Foundation Trust, and is not owned by the Charity. The £48,661 spent by the Charity has gone towards bringing the Bright Idea initiative to life. The Health Bus is expected to be delivered in September 2022.
- Further sums of money totalling £7,914 were spent by the by Ward Fund (Highclere and Donnington), which is a fund set up for the benefit of all patients and staff for the time being of Highclere ward, West Berkshire Community Hospital. The spend included various items of equipment that supported the care of the patients of Highclere Ward.
- £11,909 was spent on staff welfare and amenities including £1,147 on improving staff facilities in the Sexual Health service, that was funded by service users. Amounts totalling £2,900 was approved by the Trustee's for benevolence payments to individuals impacted by COVID. £1,620 was paid for supporting the staff Choir which supports staff mental health welfare and enables a social activity for individuals from across the Trust. £3,250 was spent on providing a mobile ice cream van to staff working in locations across the Trust during the hot summer months where they were required to wear PPE as part of the COVID pandemic response. £2,416 was spent on various social events and activities for staff using money that had been provided by patients and service users to say 'thank you' for the care they had received.

Looking into 2022/23, the Trustee has been made aware that the Charity was successful in making an application to NHS Charities Together for a COVID recovery grant totalling £99,000 that covers two schemes to support the health and welfare of staff. One scheme is to improve staff environment by funding the cost of updating staff rest rooms and kitchen areas, and a second scheme to fund the cost of physical fitness trainer to support the health and wellbeing of staff through developing and improving their fitness and activity levels. The grant is being paid in two instalments with the first part of the grant expected to be received in April 2022. The second part of the grant is expected to be paid in financial year 2023/24.

It is difficult to clearly identify a direct correlation between the use of the funds and the improvement of patient outcome, but the Trustee has no doubt that the education of staff both within the team and the more generalist staff does help to broaden knowledge that is then employed in practice.

There was an increase in the total fund value during the year from £514,817 last year to £848,903 (an increase in total funds of £334,086). The increase in funds is mainly due to a combination of a legacy from the late Betty Grace Stevens (£400,000) offset by the expenditure on the Health Bus (£48,661) which was an initiative developed by staff in the Health Visiting Team and where the Charity was awarded grant funding from NHS Charities Together in 2020/21.

The fund saw a decrease in voluntary donations (including GiftAid) from £108,132 in 2020/21 to £20,212 in 2021/22. The Charity has received £407,000 from three legacies in 2021/22. (2020/21: £5,000), which includes one for £400,000 from estate of the late Betty Grace Stevens and where a final settlement on the remaining balance of the estate is expected in financial year 2022/23. A disclosure has been made in Note 15 Contingent Assets and Contingent Liabilities for the estimated balance of £20,000 anticipated to still be received under this legacy.

The Charity has also made aware of a legacy from the estate of the late Rosemary Joyce Cripps where the Charity is expecting to receive the residual balance of the estate once it is finalised. The Charity have been unable to verify the full extent of the legacy amount as it is subject to disposal of a property that has not yet completed but has calculated a reasonable estimate of £100,000. This has been disclosed in Note 15 Contingent Assets and Contingent Liabilities in the accounts.

Following an increase in the Bank of England Base Rate, the Charity generated £832 in interest for funds held on deposit and which was distributed to all funds. All donations are humbly appreciated and reflect the quality of support and treatment patients have received whilst under the care of the Berkshire Healthcare NHS Foundation Trust.

In the past the fund did not actively participate in fund raising activities and all activities were financed through voluntary donations and legacies received. During 2020/21 the Charity started to actively fundraise, which at present is being done via the JustGiving platform and via social media posts. It is anticipated these activities will grow to include the Trust and Corporate applications, and opportunities involving individuals and educational establishments, however, the impact of the pandemic and cost of living crises has slowed down the Charity's ability to increase funds, which is likely to have an ongoing impact into 2022/23.

Expenditure in 2021/22 decreased when compared to 2020/21. Total expenditure in 2021/22 was £93,957 compared to £102,694 in 2020/21. £56,275 was spent on activities pertaining to patient welfare which included the £48,661 for the Health Bus, £12,467 to staff welfare, £5,383 on equipment for both patients and staff and £19,585 on governance and support costs which includes the cost for the independent examination by the auditors, platform fees for JustGiving, and bank charges.

Structure, Governance and Management Constitution

The Berkshire Healthcare NHS Foundation Trust is the sole corporate Trustee of the Charity. The corporate Trustee's responsibilities are therefore carried out by the Berkshire Healthcare NHS Foundation Trust board of directors. The board is appointed in accordance with the foundation trust's constitution. Details of the Board members of the Berkshire Healthcare NHS Foundation Trust can be found on page 10 and on the Charity Commission's website.

As the Charity has a corporate Trustee it is, in accounting terms, controlled by Berkshire Healthcare NHS Foundation Trust and is therefore its subsidiary. Financially, the charity is not material to Berkshire Healthcare NHS Foundation Trust, so it is not consolidated into the foundation trust's accounts.

Berkshire Healthcare NHS Foundation Trust board meet annually as corporate Trustee to approve the Trustee's annual report and accounts for the year.

Berkshire Healthcare NHS Trust Charitable Fund was established during 2001/02, from a merger of the West Berkshire Priority Care Service Charitable Fund and East Berkshire NHS Trust Charitable Fund, after the NHS bodies that looked after organisations demised on the 31st March 2001. In 2002/03, the East Berkshire Community Fund was also merged into the Berkshire Healthcare Charity. It is incorporated as a body under the National Health Service.

On 7th September 2004, the Trustee's approved a change in the name of the fund to 'Berkshire Health Charitable Fund', to avoid any potential confusion that funds are only related to the Berkshire Healthcare NHS Foundation Trust. The name has been subsequently changed again on the 30th November 2021 to Berkshire Healthcare Charity to align it clearly to the foundation trust following the various organisational restructures that have occurred since 2004.

The fund was managed by the Corporate Trustee on behalf of 3 partner bodies - Berkshire Healthcare NHS Foundation Trust, Berkshire West PCT and Berkshire East PCT. On the 1st September 2006 Berkshire West PCT and Berkshire East PCT were created through a merger of six PCTs. Reading PCT, Wokingham PCT and Newbury and Community PCT merged to create Berkshire West PCT. Bracknell Forest PCT, Slough PCT and Windsor Ascot and Maidenhead PCT merged to create Berkshire East PCT.

On the 1st April 2011 the provider services of Berkshire East PCT and Berkshire West PCT transferred to Berkshire Healthcare NHS Foundation Trust and the Charitable Funds that related to provider services of these entities have also been transferred. This has no bearing on the current structure as all the funds remain under Berkshire Healthcare Charity.

On the 1st April 2013 Berkshire East PCT, Berkshire West PCT and Berkshire Shared Services were dissolved due to Government NHS reform and all the Charitable Funds that related to Berkshire East PCT and Berkshire West PCT were transferred to Berkshire Healthcare NHS Foundation Trust. The current structure of Charitable Funds remains the same and Berkshire Healthcare NHS Foundation Trust remains acting as the corporate Trustee.

The financial management of the Berkshire Healthcare Charity is undertaken by the Financial Services Department of Berkshire Healthcare NHS Foundation Trust. The Trust is the Corporate Trustee and therefore a related party to Berkshire Healthcare Charity.

The total funds held by the charity are divided into many individual purposed funds ranging from patients and staff welfare and amenities, training, and education to contributions to NHS equipment and property.

Governance and Management

The governing document is the declaration of Trust dated 14th August 1995. This was amended by a supplementary Trust deed dated 20th April 2005. The governing document was subsequently reviewed during 2020/21 and amended on the 30th November 2021.

The Berkshire Healthcare NHS Foundation Trust is the sole corporate Trustee of the Charity. The corporate Trustee's responsibilities are therefore carried out in accordance with the Berkshire Healthcare NHS Foundation Trust's constitution. Details of Berkshire Healthcare NHS Foundation Trust board membership can be found in its annual report and accounts and on its website.

Berkshire Healthcare NHS Foundation Trust board meets annually as corporate Trustee to approve the Trustee's annual report and accounts for the year.

The Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objectives of each fund and by designating the funds so that the Trustee respects the wishes of donors.

The governance of the organisation is overseen by the Charitable Trustee Board (see *Trustees on page 10*), while the day-to-day management of the charity is monitored by the Charitable Funds Committee, which includes finance management team of Berkshire Healthcare NHS Foundation Trust. The members of the Charitable Funds Committee are appointed by the Chief Financial Officer. The Charitable Funds Committee for 2021/22 comprised:

Name	Position Held in Corporate Trustee
Mark Day (Chair of Committee)	Non-Executive Director
Martin Earwicker	Non-Executive Director (Chair of Trust)
Paul Gray	Chief Financial Officer
Graham Harrison	Head of Financial Services
Monika McEwan	Senior Finance Manager - Financial and Capital
Sugandha Jindal	Interim Senior Finance Manager - Financial and Capital

Committee meetings are normally held as a minimum of twice a year. During 2021/22 three meetings were held on the 14th September 2021, 14th December 2021 and 1st March 2022. Attendance at the meetings were as follows:

Name	Position Held in Corporate Trustee	Meetings Attended		
		14 th Sept 2021	14 th Dec 2021	1 st Mar 2022
Mark Day (Chair)	Non-Executive Director	Yes	Yes	Yes
Martin Earwicker	Non-Executive Director/ Chair of Trust	Yes	Yes	Yes
Paul Gray	Chief Financial Officer	Yes	Yes	Yes
Graham Harrison	Head of Financial Services	Yes	Yes	Yes
Monika McEwan	Senior Finance Manager (Financial & Capital)	Yes	Yes	No
Sugandha Jindal	Interim Senior Finance Manager (Financial & Capital)	No	No	Yes

For practical reasons, the Trustee delegate's responsibility for day-to-day operation of many of its funds to staff (fund holders) across this organisation and locations. The fund holders are in a better position to ensure that individual funds are spent in accordance with funds' objectives. The accounting for all transactions, records keeping and providing information on balances is undertaken by Financial Services Department of Berkshire Healthcare NHS Foundation Trust.

Each fund holder is provided with 'Fund Policy and Procedures' detailing the rules, regulations and procedures regarding the management, receipt, and disbursement of charitable funds. The purpose of this is to ensure fund holders are informed of the overall framework under which the charitable funds are managed by the trust.

Risk Management

The Trustee confirms that major risks which the charity is exposed to have been reviewed and procedures have been established to manage these risks. A risk register is in place and is reviewed annually by Committee members.

A major risk includes the going concern of the Charity which is subject to continuing receipt of income from donations, grants, and legacies. Recognising the reduction of the overall reserves balance to meet on-going commitments, the Charitable Funds Committee have been pro-active in discussing fund raising activities and initiatives to generate new sources of income. The Charity is now a member of the NHS Charities Together, which supports its members in providing a forum for nationwide fundraising and advocacy campaigns. Since becoming a member of NHS Charities Together, the Charity has received two grants totalling £66,500 which are a distribution of funds raised by Sir Captain Tom Moore from the fundraising he delivered in respect to the Covid-19 pandemic. The Charity has also received an additional grant of £50,000 for the second wave of Covid-19 as well as £50,000 Health Bus grant. There were also several other initiatives to increase the visibility of the Charity online as well as at the Trust facilities and promote the use of fundraising platforms including Just Giving and Virgin Money to raise funds for the Charity. Following the outbreak of the pandemic the Charity has been able to raise an additional £85,312 in the year 2020/21, which has been allocated to a newly created Covid-19 fund with the commencement of activities to actively fundraise for the charity which has now also been registered with the Fundraising Regulator.

The operation of existing controls includes meetings of the Trustee and Charitable Funds Committee, together with the use of nominated fund managers with specified responsibilities.

There are reviews by the Charity's independent examiner, with the outcomes reported to the Trust's Audit Committee as appropriate.

To meet funds objectives and maintain control of the individual funds, all expenditure is reviewed against fund objectives to ensure that there is consistency and that funds are only spent in accordance with the wishes of donors. Expenditure under £2,000 can be approved by an individual fund holder for their specific fund; expenditure over £2,000 requires approval by a Trustee, whilst expenditure over £10,000 on an individual activity or project requires approval by the Board of Trustees.

The Trustee has reviewed the governance arrangements of the Charitable Trust and adopted policies and procedures covering the Responsibility of the Trustee, Terms of Reference of the Charitable Funds Committee, Fund Raising, Investment and Reserves and Financial Procedures, to enable the continued smooth running of the daily operations and management of the risk levels. The governance arrangements are reviewed periodically with the next review taking place during 2022/23.

Strategic Direction

The main strategic direction is to continue to support the delivery of the funds objectives and aims, whilst minimising the funds administration cost by continuous review and rationalisation of funds. There is an on-going review of low value and/or slow-moving funds. Where these are identified, the balances are consolidated to the Chair's General Fund.

The Corporate Trustee seeks to make no significant changes or differences to its current activities.

Reserves Policy

The Trustee recognises its obligation to ensure that income received by the Charity should be spent effectively and promptly in accordance with fund objectives.

It is however considered prudent that a minimum total reserve of £300,000 should be held to cover contingencies. This sum has been identified as being equal to one years of typical expenditure on funds (£100,000), governance costs (£20,000), safeguarding of the capital value in respect of the endowment fund (£127,500), the balance of the hosted fund for Ascot Area Alzheimer's (£46,000), and any outstanding commitments that existed at the financial year end.

Charity Reserves, as defined under SORP 2015 are those funds which become available to the Charity to be spent at the Trustee's discretion in furtherance of the Charity's objectives, excluding funds which are spent or committed or could only be realised through the disposal of fixed assets. These are therefore classified as 'free'.

Definition of Funds

Restricted Funds:	funds which are subject to specific trusts or directions: for example, terms of a contract, agreement or Will.
Endowment Funds:	funds which are held as capital and only income generated can be expended.
Unrestricted Funds:	funds which are expendable at the discretion of the Trustee or designated in consideration of the donors wishes.

The Trustee has reviewed and revised their Reserves Policy and has determined that it is necessary to retain reserves of the longer term to:

- Reduce the impact of risks from the external environment should the level of income reduce significantly.
- Continue their programme of supporting the Trust and its operational services.
- Hold sufficient reserves to ensure that the Charity can cover its on-going operational costs to process outstanding commitments
- Meet the cost of closure or transfer of the Charity's affairs should the need ever arise.

At the 31st March 2022, the reserves were identified as per the table below

Breakdown of Reserves	£'000s
Capital Funds – Endowments	127
Revenue Funds – Unrestricted	722
Total Reserves	849
of which Freely Available Reserves	722

The current level of reserves exceeds the minimum requirement set in the policy with an additional £127,000 being held without firm commitment to projects. The Trustees will continue to encourage fund holders to identify schemes and capital programmes, to support their areas of expertise, and development projects to benefit the patient experience.

Reference and administrative details

Berkshire Healthcare Charity, registration number 1049733 was entered on the Central Register of Charities maintained by the Charity Commission for England and Wales on the 9th October 1995.

Trustee

Berkshire Healthcare NHS Foundation Trust acts as the Corporate Trustee, with the members of the Board of Berkshire Healthcare NHS Foundation Trust acting on behalf of the Corporate Trustee. Individuals appointed to roles on the Board of Berkshire Healthcare NHS Foundation Trust are simultaneously appointed to act on behalf of the Corporate Trustee. During 2022/22 the Trust Board had five 'standing' committees that helped it discharge its duties.

- The Audit Committee - comprising only Non-Executive Directors, is responsible for making sure the Trust governs itself well by concluding on the adequacy of the Trust's systems of internal control and its assurance framework.
- The Finance, Investment & Performance Committee - comprising both Non-Executive and Executive Directors, is responsible for reviewing financial and operational performance and for reviewing and providing expert comment on all significant financial investment and disinvestment decisions.
- Quality Assurance Committee - provides a forum for detailed scrutiny and consideration of the Trust's quality agenda. Comprising both Non-Executive and Executive Director membership, the Committee obtains assurance on behalf of the Board on the quality of clinical services.

- The Remuneration Committee - comprising non-executive directors, considers the terms and conditions of appointment of all Executive Directors and the appointment of the Chief Executive.
- The Nominations Committee - is responsible for identifying the skills required and producing job descriptions and person specifications for posts filled by Non-Executive Directors and which need to be reviewed at the end of their terms of office. The committee is also responsible for the initial technical assessment and short listing of potential candidates for interview by the Council of Governors' Appointments and Remuneration Committee. Chaired by the Trust Chair, it includes the Lead Governor and two Non-Executive Directors.

All board members receive corporate induction and the full suite of board member training as part of this role.

No additional remuneration is paid to Trust Board members when acting in their capacity as Corporate Trustee.

Directors in post during 2021/22 are shown in the following table:

Name	Position	From	To
<i>Non-Executive Directors</i>			
Martin Earwicker	Chair / Non-Executive Director	1st December 2016	30th November 2025
Mark Day	Non-Executive Director	1st September 2016	31st August 2023
David Buckle	Non-Executive Director	1st June 2015	31st May 2022
Christopher Fisher	Non-Executive Director	1st October 2014	30th September 2021
Aileen Feeney	Non-Executive Director	1st November 2019	31st October 2025
Naomi Coxwell	Non-Executive Director	13th December 2017	12th December 2023
Nighat Mian	Non-Executive Director	1st June 2015	31st May 2023
Rajiv Gatha	Non-Executive Director	1st October 2021	30th September 2024
<i>Executive Directors</i>			
Julian Emms	Chief Executive	1st March 2005	
Debbie Fulton	Director of Nursing & Therapies	1st December 2018	
Alex Gild	Deputy Chief Executive	1st April 2011	
Paul Gray	Chief Financial Officer	7th June 2021	
Dr Minoo Irani	Medical Director	14th July 2016	
Kathryn MacDermott	Acting Executive Director Strategy	14th December 2019	6th June 2021
David Townsend	Chief Operating Officer	1st January 2013	

Board assessment and review

The performance of the Board is reviewed annually normally through a self-assessment process and Board level discussion. The assessment comprises a tailor-made questionnaire to each Board Director covering a variety of issues from agenda management to quality of debate. The results are discussed by the Board to identify any specific development needs. Separately, all Directors go through a formal annual performance appraisal and development review process in line with Trust policy. Non-Executive Director performance management is the responsibility of the Council of Governors through the Appointments and Remuneration Committee, and a report is provided to Council each year. This is one component in the decision-making process when considering Non-Executive Director re-appointments.

Each of the three key Board reporting Committees (Audit, Remuneration and Finance & Investment) undertake an annual evaluation of their effectiveness and review the continuing appropriateness of their terms of reference.



Julian Emms
Trustee

Section 3:

Statement of Trustee's Responsibilities in respect of The Annual Report and the Financial Statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales require the Trustee 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 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, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustee is responsible for keeping proper 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. 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.

The Trustee is responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in another jurisdiction.



Martin Earwicker
Chair, Non-Executive Director

Section 4:

Independent Examiner's Report to the Trustees of Berkshire Healthcare Charity

I report on the accounts of the Trust for the year ended 31 March 2022, which are set out on pages 1 to 25.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act, which are available in the Charity commission guidance for independent examination of charity accounts: Directions and guidance for examiners.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the Trust as required by section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the accounting 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 '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.

Use of our report

This report is made solely to the trustees, as a body, in accordance with our engagement letter dated 9 November 2022. The examination has been undertaken so that we might state to the trustees those matters that are required to be stated in an examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for this examination, for this report, or for the statements made.

DocuSigned by:
Caroline Mulley
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Name: Caroline Mulley
For and on behalf of Ernst & Young LLP

Relevant professional qualification or body: Institute of Chartered Accountants in England and Wales
Address: Citygate, St James' Boulevard, Newcastle upon Tyne NE1 4JD, United Kingdom

Date: 27 January 2023

Section 5:

**Statement of Financial Activities
For the Year end 31 March 2022**

		Unrestricted Funds	Endow ment Funds	31 March 2022 Total Funds	Unrestricted Funds	Endow ment Funds	31 March 2021 Total Funds
	Notes	£'000	£'000	£'000	£'000	£'000	£'000
Income and Endowments							
Donations and Legacies	3	425	-	425	110	-	110
Income from Charitable Activities	3	0	-	0	167	0	167
Other Income	3	2	-	2	3	-	3
Income from Investments	3	1	-	1	0	0	0
Total Income and Endowments		428	-	428	279	0	279
Expenditure							
Expenditure on Raising Funds	4	1	-	1	4	-	4
Expenditure on Charitable Activities	6	93	-	93	99	-	99
Total Expenditure		94	-	94	103	0	103
Net Income/(Expenditure)		334	-	334	176	0	176
Transfers between Funds		-	-	-	0	0	0
Net Movement in Funds		334	-	334	176	-	176
Reconciliation of Funds							
Total funds brought forward		387	127	514	211	127	338
Net movement in funds		334	-	334	176	-	176
Total funds carried forward		722	127	849	387	127	514

The notes on pages 16 to 24 form part of these financial statements. All income and expenditure is derived from continuing operations. There are no other gains or losses other than those described above.

Section 6:**Balance sheet as at 31 March 2022**

	Notes	Unrestricted Funds £'000	Endowment Funds £'000	31 March 2022 £'000	31 March 2021 £'000
Current Assets					
Debtors	9	404	-	404	6
Cash at bank and in hand		330	127	457	521
Total Current Assets		734	127	861	527
Current liabilities					
Creditors: Amounts falling due within one year	10	(12)	-	(12)	(13)
Net Current Assets		722	127	849	514
Total Net Assets		722	127	849	514
Funds of the Charity					
Unrestricted Funds	12	722	-	722	387
Endowment	12	-	127	127	127
Total Funds		722	127	849	514

The notes on pages 16 to 24 form part of these accounts.

The financial statements on pages 13 to 14 and accompanying notes were approved by the Board of Trustees on 26th January 2023, and were signed on its behalf by:



Julian Emms
Trustee

Charity registered number: 1049733

Section 7:

Statement of Cash Flows as at 31 March 2022

	Total 2021/22 £000	Total 2020/21 £000
Cash flow from Operating Activities		
Net cash used in operating activities	(64)	170
Change in cash and cash equivalents	(64)	170
 Balance at 1 April		
Cash and Bank	521	351
Cash and cash equivalents at the end of the reporting period	521	351
 Balance at 31 March		
Cash and Bank	457	521
Cash and cash equivalents at the end of the reporting period	457	521
 Reconciliation of net cash to movement in net funds		
 Cash flow from operating activities:		
Net Expenditure for the reporting period from operating activities		
Net increase in funds	334	176
(Increase) in debtors	9 (398)	0
(Decrease) in creditors	10 (1)	(6)
Net cash used in operating activities	(64)	170

Section 8: Notes to the Accounts

Note 1: Principal Accounting Policies

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP 2019): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

b) Income and Endowments

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.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. If a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period. Gifts in kind are valued at estimated fair market value at the time of receipt.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. If the gift is in the form of an asset other than cash, or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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 bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

c) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses including administrative support and governance costs, which includes independent examiner's remuneration are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (d) below.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

The provision for a multi-year grant is recognised at its present value where settlement is due over more than one year from the date of the award, there are no unfulfilled performance conditions under the control of the Charity that would permit the Charity to avoid making the future payment(s), settlement is probable, and the effect of discounting is material. The discount rate used is the average rate of investment yield in the year in which the grant award is made. This discount rate is regarded by the Trustees as providing the most current available estimate of the opportunity cost of money reflecting the time value of money to the Charity.

d) Allocation of Support Costs including and Governance Costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

Governance costs and support costs relating to charitable activities have been apportioned based on average opening and closing balances. The allocation of support costs, including governance costs is analysed in note 5.

e) Expenditure on Raising Funds

The costs of generating funds consist of subscription fees and charges made by internet donation platforms.

f) Expenditure on Charitable Activities

Costs of charitable activities include grants made, governance costs and an apportionment of support costs as shown in note 6.

g) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

h) Structure of funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be expended, or as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Unrestricted funds are those that apply the general purposes of the charity.

i) Fixed Asset Investments

The Charity does not participate in investment activities, nor does it acquire put options, derivatives, or other complex financial instruments.

j) Debtors

Debtors include amounts owed to the charity and amounts paid in advance in the form of prepayments. Also included are amounts accrued. Debtors are measured based on their recoverable amounts.

k) Creditors

Creditors are recognised when the Charity becomes party to the contractual provision of the goods or services. They are de-recognised when the liability has been extinguished – that is, the obligation has been discharged or cancelled or has expired. Creditors are measured at the transaction price.

l) Contingent Assets and Contingent Liabilities

Contingent assets are possible assets whose existence will be confirmed by the occurrence or non-occurrence of uncertain future events that are not within the control of the Charity. Contingent assets are not recognised in the Balance Sheet but are disclosed where it is likely there will be an inflow of benefits.

Contingent liabilities are possible obligations whose existence will be confirmed by uncertain future events that are not wholly within the control of the entity. Contingent liabilities also include obligations that are not recognised because their amount cannot be measured reliably or because settlement is not probable. A contingent liability is not recognised in the Balance Sheet. However, unless the possibility of an outflow of economic resources is remote, a contingent liability is disclosed in the notes.

m) Financial Instruments

The Charity accounts for basic financial instruments namely financial assets and financial liabilities. A financial asset represents financial resources available to the Charity and might include financial investments (shares and bonds), debtors and cash. A financial liability is a financial claim on the Charity's resources and examples may include loans, creditors, and legal or constructive obligations such as provisions for grants payable.

n) Critical accounting judgement and key sources of estimation uncertainty

In the application of the Charity's accounting policies described above, the Corporate Trustee does not consider that there are any critical judgements or sources of estimation uncertainty which present a significant risk of causing a material adjustment to the financial statements within the next reporting period.

Note 2: Related party transactions and Trustees' expenses and remuneration

The Berkshire Healthcare NHS Foundation Trust is the sole corporate Trustee of the Charity. The corporate Trustee's responsibilities are therefore carried out by the Berkshire Healthcare NHS Foundation Trust board of directors. The board is appointed in accordance with the foundation trust's constitution. Details of the Board members of the Berkshire Healthcare NHS Foundation Trust can be found on page 10 and on the Charity Commission's website.

As the Charity has a corporate Trustee it is, in accounting terms, controlled by Berkshire Healthcare NHS Foundation Trust and is therefore its subsidiary. The principal purpose and activities of the Berkshire Healthcare NHS Foundation Trust is the provision of goods and services for the purposes of the health service in England. Financially, the charity is not material to Berkshire Healthcare NHS Foundation Trust, so it is not consolidated into the foundation trust's accounts.

The Board of Trustees and non-board members of the Charitable Fund Committee all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020/21: £nil).

The charity was charged a management fee of £15K (2020/21: £15K) during the year by Berkshire Healthcare NHS Foundation Trust for production of accounts and general management.

Most of the other expenditure as detailed in Note 6: Expenditure on Charitable Activities is for the benefit of the staff and patients of the Berkshire Healthcare NHS Foundation Trust.

Note 3: Income and Endowments

	2021/22			2020/21		
	Unrestricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Donations	18	-	18	105	-	105
Legacies	3.1 407	-	407	5	-	5
Income from Charitable Activities	3.2 -	-	-	167	-	167
Other Income Resources	3.3 2	-	2	3	-	3
Total Donations and Legacies	427	-	427	279	-	279

	2021/22			2020/21		
	Unrestricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Dividends and Bank Interest	1	-	1	-	-	-
Total Investment Income	1	-	1	-	-	-

Note 3.1 Legacies

	2021/22			2020/21		
	Unrestricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
In Memory of the late Betty Grace Stevens	400	-	400	5	-	5
In Memory of the late Mary Noreen Lay	5	-	5	-	-	-
In Memory of the late Eric Richard Colwill	2	-	2	-	-	-
	407	-	407	5	-	5

3.2 Income from Charitable Activities

	2021/22			2020/21		
	Unrestricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Grants from NHS Charities Together	-	-	-	167	-	167
	-	-	-	167	-	167

3.3 Other Income Resources

	2021/22			2020/21		
	Unrestricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Gift Aid Income	2	-	2	3	-	3
	2	-	2	3	-	3

Note 4: Expenditure on Raising Funds

	2021/22 £'000	2020/21 £'000
Subscription fees	1	4
	<u>1</u>	<u>4</u>

During the year the Charity has incurred total subscription fee of £418 relating to Just Giving online fundraising platform (2020/21: £216). The level of the donations received during the year via the Just Giving platform net of processing fees and GiftAid was £3,518 (2020/21: £77,817). This incurred costs of £135 (2020/21: £895) in processing fees. Other donations were received from Purple Patch Memory Giving totalling £3,345, incurring processing fees of £22. Processing fees are charged to the fund where the donation was allocated.

Note 5: Allocation of Governance and Other Support Costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

	Total allocated £'000	Governance related £'000	Other support costs £'000
Support cost	6	5	1
Independent Examiner's remuneration	4	4	-
Accounts production and reporting	10	10	-
Total	<u>20</u>	<u>19</u>	<u>1</u>

Governance and Other Support Costs:

	2021/22 £'000	2020/21 £'000
Independent Examiner's remuneration	4	4
Accounts production and reporting	10	10
Support costs (see above)	6	6
Total	<u>20</u>	<u>20</u>

The total support cost attributable to charitable activities is apportioned based on the average monthly closing balance of funds.

The allocation of governance and other support costs between unrestricted and restricted funds is provided in Note 6: Expenditure on Charitable Funds.

There was no allocation of governance and other support costs to the permanent endowment fund to maintain the capital balance. The permanent endowment's share of governance and other support costs was charged to the West Berkshire Community Hospital General Welfare & Amenities, an unrestricted fund.

Note 6: Expenditure on Charitable Activities

	Direct costs	Support and Governance costs	Total 2021/22
Expenditure on Charitable Activities in 2021/22	£'000	£'000	£'000
Funded from unrestricted funds:			
Patient Welfare and amenities	56	-	56
Staff welfare and amenities	12	-	12
Education	-	-	-
Contribution to NHS Equipment	5	-	5
Support cost	-	6	6
Independent examination fee	-	4	4
Accounts production and reporting	-	10	10
Miscellaneous	-	-	-
Total expenditure on charitable activities	73	20	93

	Direct costs	Support and Governance costs	Total 2020/21
Expenditure on Charitable Activities in 2020/21	£'000	£'000	£'000
Funded from unrestricted funds:			
Patient Welfare and amenities	34	-	34
Staff welfare and amenities	42	-	42
Education	1	-	1
Contribution to NHS Equipment	1	-	1
Support cost	-	6	6
Independent examination fee	-	4	4
Accounts production and reporting	-	10	10
Miscellaneous	1	-	1
Total expenditure on charitable activities	79	20	99

Note 7: Analysis of staff costs and remuneration of key management personnel

Key management personnel include the Board of Directors of the Corporate Trustee of the Charity.

There were no staff costs during the year including senior employee costs and pension contributions (2020/21: £0K).

Note 8: Independent Examiner's remuneration

The independent examiner's remuneration constituted a fee of £3,500 (2020/21: £4,000). There were no additional services to the Charity provided by the independent examiner.

The independent examiner is also the principle external auditor of the Corporate Trustee, Berkshire Healthcare NHS Foundation Trust.

Note 9: Debtors

	2021/22	2020/21
	£'000	£'000
Amounts falling due within one year:		
Prepayments and Accrued income	404	6
Total debtors falling due within one year	404	6

Note 10: Creditors

	2021/22	2020/21
	£'000	£'000
Amounts falling due within one year:		
Other creditors	12	13
Total creditors falling due within one year	12	13

Note 11: Grant Commitments

There are no grant commitments that require disclosure.

Note 12: Analysis of Charitable Funds

	2021/22				2020/21			
	Balance 31 March 2021 £'000	Income £'000	Expenditure £'000	Balance 31 March 2022 £'000	Balance 31 March 2020 £'000	Income £'000	Expenditure £'000	Balance 31 March 2021 £'000
Permanent Endowment Funds	127	-	-	127	127	-	-	127
Restricted Fund	-	-	-	-	-	-	-	-
Unrestricted Fund	387	428	(94)	722	211	279	(103)	387
Total	514	428	(94)	849	338	279	(103)	514

Note 12.1 Permanent Endowment Funds (list individually)	Balance 31 March 2021 £'000	Income £'000	Expenditure £'000	Balance 31 March 2022 £'000	Balance 31 March 2020 £'000	Income £'000	Expenditure £'000	Balance 31 March 2021 £'000
West Berkshire Frank Codling Legacy	127	-	-	127	127	-	-	127
Total	127	-	-	127	127	-	-	127

Note 12.2 Material Unrestricted funds
(list individually)

	Balance 31 March 2021 £'000	Income £'000	Expenditure £'000	Balance 31 March 2022 £'000	Balance 31 March 2020 £'000	Income £'000	Expenditure £'000	Balance 31 March 2021 £'000
Health Bus	49	0	(49)	0	0	50	(1)	49
Sexual Health/Garden Clinic	6	0	(1)	5	6	0	0	6
East Berks Community	2	0	0	2	3	0	(1)	2
East Berkshire Palliative Care Team	38	0	(2)	36	39	0	(1)	38
Chairs General Fund	56	6	(11)	51	54	11	(9)	56
Ascot Area Alzheimers (Triple A)	48	1	(3)	46	47	4	(3)	48
Prospect Park - General Fund	4	1	0	5	3	1	0	4
COVID-19	157	3	(12)	148	0	202	(45)	157
Newbury District Nurses Fund	10	1	(2)	9	10	0	0	10
Ward Fund (Highclere and Donnington)	5	9	(8)	6	36	5	(36)	5
Other Funds*	12	407	(6)	414	13	6	(7)	12
Total	387	428	(94)	722	211	279	(103)	387

* This includes the legacy of £400,000 from the late Betty Grace Stevens. This income has not been allocated to an individual fund which will be done once all funds have been received and the estate of the late benefactor has been settled.

Note 12.3 Details of material funds - unrestricted funds:

Name of fund	Description of the nature and purpose of each fund
COVID-19	Support the welfare of patients, carers, staff and others connected to the Trust, purchase of equipment and other necessities relating to the COVID-19
Chair's General Fund	To support generally the welfare of patients, carers, staff and others connected with the Trust including but not exclusively arts and culture related activities.
Health Bus	Expenditure relating to the set up and running of the Health Bus as per the specification agreed with NHS Charities Together
Ascot Area Alzheimers (Triple A)	This fund was transferred from Heatherwood and Wexham Park Hospitals Charity (Charity No: no. 1050362) during 2014/15 who previously hosted this fund prior to the merger of that organisation with Frimley Park Hospital NHS Foundation Trust in 2014/15. The purpose of the fund is to offer respite care and support to people with dementia in the catchment area of Heatherwood Hospital which is in Ascot, Berkshire.
East Berkshire Palliative Care Team	To support education and training for the team. To fund additional equipment for the team. To fund extra resources ie subscriptions, books, journals to enhance knowledge base and delivery of service by the team.
Prospect Park - General Fund	Established for the benefit of all patients for the time being of Prospect Park Hospital. To cover the provision of therapeutic, social and entertainment amenities, expenses, patients outings, and extra curricular activities undertaken, which are not normally covered under the hospitals general revenue budgets

Note 13: Contingencies

There were no contingencies (losses)/gains (2020/21: £0K)

Note 14: Commitment, Liabilities and Provisions

There were no commitments, liabilities, and provisions (2020/21: £0K)

Note 15: Contingent Assets and Contingent Liabilities

The Charity has been notified of a legacy in respect of the late Rosemary Joyce Cripps who has bequeathed the residuary of their estate to the Charity. The estate includes a property that is subject to sale on the open market, where an offer for purchase of £115,000 has been accepted. As the proceeds cannot be reliably estimated as the final amount received will be net of costs of disposal, solicitor and estate agency fees and property service costs that continue to accrue, the Trustee records a contingent asset of £100,000.

A further contingent asset of £20,000 is recorded in respect of the remaining balance of the estate to be received in respect of a legacy from the late Betty Grace Stevens. The Charity has recorded a legacy of £400,000 from the benefactor under Note 3.1 Legacies. The £20,000 contingent asset represents an estimate of the remaining sum to be received once probate on the estate has been completed.

There are no contingent liabilities.

Note 16: Trustees and Connected person Transactions

There were no expenses reimbursed to Trustees, nor were any expenses paid on their behalf (2020/21: £0K)

Note 17: Loans or Guarantees Secured against Assets of the Charity

There were no loans or guarantees secured (2020/21: £0K)

Note 18: Connected organisations

Berkshire Healthcare NHS Foundation Trust is a connected organisation and serves as the Corporate Trustee of the Charity.

Note 19: Events after reporting period

Ascot Area Alzheimer's (Triple A), which is an independent fund that is hosted by Berkshire Healthcare Charity, has notified the Trustees of the Berkshire Healthcare Charity its intention to merge its activities with Age Concern (Bracknell Forest Branch). As a result, the funds held by Berkshire Healthcare Charity will transfer to Age Concern (Bracknell Forest Branch) during the second half of 2022/23. The transfer of the hosted fund may reduce the administrative overhead charges from the Corporate Trustee, and a review of the total amount of reserves required to be held under the Reserves Policy.

Accounts

Berkshire Health Charitable Fund
(Registered Charity No. 1049733)

**Annual Report
And
Financial Statements**

31 March 2021

Annual Report and Financial Statements for the year ended 31 March 2021

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Section 1: Legal and Administrative Information

Name of Charity

Berkshire Health Charitable Fund

Registered charity No. 1049733

Principal Office of Corporate Trustee

Berkshire Healthcare NHS Foundation Trust
2nd and 3rd Floors
Fitzwilliam House
Skimped Hill Lane
Bracknell Berkshire
RG12 1BQ

Bankers

Government Banking Services
National Westminster Bank Plc
135 Bishopsgate
London
EC2M 3UR

Independent Examiner

Deloitte LLP
3 Victoria Square
Victoria Street
St Albans
AL1 3TF

Solicitors

Beachcroft LLP
100 Fetter Lane
London
EC4A 1BN

Section 2: Trustee's Annual Report

Objects of the Charity

The main purpose of the charitable funds held on trust is to supply income to cover the provision of support to the NHS for services that would not normally be paid for out of NHS funds. These activities mainly operate to cover staff and patients of Berkshire Healthcare NHS Foundation Trust ('Trust').

In accordance with the objectives and with due regard to the published guidance on the operation of the public benefit requirement of the Charities Act 2011, the Trust is an NHS charity with the sole purpose of enhancing patient experience and patient care. Its status as an NHS body means it is for the benefit of the public.

Charity objectives are to enhance the health and wellbeing of patients, service users and employees of the Trust through improving healing environment, supporting patients and staff welfare and increasing staff knowledge and competencies through training and education.

The Trustee promotes the use of the funds to achieve their stated objectives and confirms the performance of the fund against objectives set. Where appropriate, a grant may be made in accordance with charity law, objectives of the individual fund, the constitution of the Corporate Trustee and the wishes and directions of donors. In making a grant, the Charity will endeavour to reflect the wishes of patients and staff by directing funds where Charity is informed there is most need. When considering where to focus attention the Board of Trustees, and members of the Charitable Fund Committee, have regard to the Charity Commissions guidance on public benefit and what this means for the Berkshire Health Charitable Fund.

There are twenty active individual funds in total as at 31st March 2021. These include one permanent endowment fund (West Berkshire Frank Codling Legacy) and nineteen unrestricted funds. The objectives of the Endowment and the material Unrestricted Funds (over £10,000) are below:

Name of Fund	Objectives of Fund
West Berkshire Frank Codling Legacy (Endowment Fund)	For the benefit of patients and staff for the time being, attached to, or receiving treatment from the West Berkshire locality. Capital may be placed in investments of whatever description or location and apply any income from the legacy to the West Berkshire Community Hospital General Welfare & Amenities Designated Fund.
Newbury District Nurses	To support the Newbury locality community nursing teams through supporting staff and patient welfare.
East Berkshire Palliative Care Team	To support education and training for the team; To fund additional equipment for the team; To fund extra resources, i.e. subscriptions, books, journals to enhance knowledge base and delivery of service by the team.
Ascot Area Alzheimers (Triple A)	Support for Carers of people with Dementia.

Chair's General Fund

To support generally the welfare of patients, carers, staff and others connected with the Trust, including but not exclusively arts and culture related activities.

Covid-19 Fund

To support the welfare of patients, carers, staff and others connected to the Trust, purchase of equipment and other necessities arising from dealing with the pandemic response.

Health Bus Fund

Expenditure relating to the set up and running of the Health Bus as per the specification agreed with NHS Charities Together

Fund holders for unrestricted funds are able to review and propose amendments to their fund objectives at any time taking into account developments and changes in delivery of local NHS services and to ensure that funds remain available and relevant for the benefit of patients, service users and staff. Any proposed changes to objectives are reviewed by the Charitable Fund Committee, which is chaired by a non-executive director from the Board of Directors of Berkshire Healthcare NHS Foundation Trust and where membership includes Chief Financial Officer, who are Trustees of the Charity. All members of the Board of Directors of Berkshire Healthcare NHS Foundation Trust, which is the Corporate Trustee, are also Trustees of the Charity. Membership of Charitable Fund Committee is detailed under Governance and Management on page 6.

The charity has no plans to change its aim and objectives for financial year 2021/22.

Achievements, Performance and Financial Review

The principal income source for the majority of funds is from individual donations and legacies and the Trustee has implemented internal controls to ensure that the expenditure is in line with donor's wishes.

The use of the Charitable Fund has allowed teams to look at patient experience and make enhancements to the environment that would normally not be available via NHS funding. The funds have also allowed us to show appreciation and recognition to our staff, who bravely and tirelessly work during the outbreak of the pandemic. We have purchased engraved insulated water bottles and NHS Superhero staff badges, which have been given to all the Trust employees.

As a mental health and community trust we don't have the same level of equipment requirement as acute trusts, however by improving the environment and funding social activities the trustees know that staff and patients have benefitted tremendously through accessing the Charity Funds and this has made a meaningful and positive difference to their working lives and the care that patients receive.

In delivery against the main objectives for the whole of the Charitable Funds, and those objectives set against individual funds, the following was achieved during 2020/21:

- £34,874 was spent on patient welfare and amenities. Included within this amount was £33,032 spent by Ward Fund (Highclere and Donnington), which is a fund set up for the benefit of all patients and staff for the time being of Highclere ward, West Berks Community Hospital. £10,814 was used to purchase vital signs patient monitoring sensor equipment. £4,595 was spend on purchasing the bronze sculpture in the memory of the valued member of staff, who passed away. £2,945 was spend on TV sets and £3,396 was spend on wheelchair equipment. The remaining £11,282 was spent on funding other smaller equipment and various activities to stimulate both physical and social activity of patients, support patient's general welfare and improve amenities.

- £42,301 was spent on staff welfare and amenities including £28,290 on engraved insulated water bottles for all staff employed by the Trust, £6,575 was contributed towards the NHS Superhero staff badges. The remaining £7,436 was spent on improving staff facilities, as well as purchasing small gifts of appreciation for staff around Christmas time, using money that had been donated by patients and service users to say thank you for the treatment and support that they had received whilst under the care of the Trust.
- £587 was spent on staff training and education in order to help improve patient experience, minimise health and safety risk, and to enable team building and teaching event days. Our charitable funds have mainly been used to help support the cost of study and enable the purchase of materials and books for education purposes.

It is difficult to clearly identify a direct correlation between the use of the funds and the improvement of patient outcome, but the Trustee has no doubt that the education of staff both within the team and the more generalist staff does help to broaden knowledge that is then employed in practice.

There was an increase in the total fund value during the year from £338,403 last year to £514,817 (an increase in total funds of £176,414), primarily due to the grants received from NHS Charities Together and donations received for Covid-19 fund. Charity has received £66,500 worth of grants in the first wave of Covid and the additional grant of £50,000 in the second wave. There was also a Health Bus grant received of £50,000.

The fund saw an increase in voluntary donations from £41,695 in 19/20 to £104,132 in 2020/21. Charity has received £5,000 from legacies in 2020/21. There were no legacies received in 2019/20. All donations are humbly appreciated and reflect the quality of support and treatment patients have received whilst under the care of the Berkshire Healthcare NHS Foundation Trust.

In the past the fund didn't actively participate in fund raising activities and all activities were financed through voluntary donations and legacies received. During 2020/21 the Charity has started to actively fundraise, which at present is being done via Just Giving platform and also via social media posts. It is anticipated these activities will grow to include The Trust and Corporate applications, and opportunities involving individuals and educational establishments.

Expenditure has decreased slightly in 2020/21 compared to 2019/20. Total expenditure in 2020/21 was £102,694 compared to £135,997 in 2019/20. £34,874 was spent on activities pertaining to patient welfare, £42,301 to staff welfare, £20,000 on governance and support costs, £3,375 was spend on the 2-year subscription for joining NHS Charities Together, £587 on education and training and the remaining expenditure of £1,557 was spend on other costs including bank charges, subscription fee to Just Giving and payments processing fees to online donation platforms.

Structure, Governance and Management Constitution

The Berkshire Healthcare NHS Foundation Trust is the sole corporate trustee of the Charity. The corporate trustee's responsibilities are therefore carried out by the Berkshire Healthcare NHS Foundation Trust board of directors. The board is appointed in accordance with the foundation trust's constitution. Details of the Board members of the Berkshire Healthcare NHS Foundation Trust can be found on page 10 and also on the Charity Commission's website.

As the Charity has a corporate trustee it is, in accounting terms, controlled by Berkshire Healthcare NHS Foundation Trust and is therefore its subsidiary. The principal purpose and activities of the Berkshire Healthcare NHS Foundation Trust Financially, the charity is not material to Berkshire Healthcare NHS Foundation Trust, so it is not consolidated into the foundation trust's accounts.

Berkshire Healthcare NHS Foundation Trust board meet annually as corporate trustee to approve the trustee's annual report and accounts for the year.

Berkshire Healthcare NHS Trust Charitable Fund was established during 2001/02, as a combination of West Berkshire Priority Care Service Charitable Fund and East Berkshire NHS Trust Charitable Fund, after the NHS bodies that looked after these ceased to exist. In 2002/03, the East Berkshire Community Fund was also merged. It is incorporated as a body under the National Health Service.

On 7th September 2004 the Trustee approved a change in the name of the fund to 'Berkshire Health Charitable Fund', to avoid any potential confusion that funds are only related to the Berkshire Healthcare NHS Foundation Trust.

The fund was managed by the Corporate Trustee on behalf of 3 partner bodies - Berkshire Healthcare NHS Foundation Trust, Berkshire West PCT and Berkshire East PCT. On the 1st September 2006 Berkshire West PCT and Berkshire East PCT were created through a merger of six PCTs. Reading PCT, Wokingham PCT and Newbury and Community PCT merged to create Berkshire West PCT. Bracknell Forest PCT, Slough PCT and Windsor Ascot and Maidenhead PCT merged to create Berkshire East PCT.

On the 1st April 2011 the provider services of Berkshire East PCT and Berkshire West PCT transferred to Berkshire Healthcare NHS Foundation Trust and the Charitable Funds that related to provider services of these entities have also been transferred. This has no bearing on the current structure as all the funds still remain under Berkshire Health Charitable Fund.

On the 1st April 2013 Berkshire East PCT, Berkshire West PCT and Berkshire Shared Services were dissolved due to Government NHS reform and all the Charitable Funds that related to Berkshire East PCT and Berkshire West PCT were transferred to Berkshire Healthcare NHS Foundation Trust. The current structure of Charitable Funds remains the same and Berkshire Healthcare NHS Foundation Trust remains acting as the corporate Trustee.

The management of the Berkshire Health Charitable Fund is undertaken by the Financial Services Department of Berkshire Healthcare NHS Foundation Trust. The Trust is the Corporate Trustee and therefore a related party to Berkshire Health Charitable Fund.

The total funds held by the charity are divided into many individual purposed funds ranging from patients and staff welfare and amenities, training and education to contributions to NHS equipment and property.

Governance and Management

The governing document is the declaration of Trust dated 14th August 1995. This was amended by a supplementary Trust deed dated 20th April 2005.

The Berkshire Healthcare NHS Foundation Trust is the sole corporate trustee of the Charity. The corporate trustee's responsibilities are therefore carried out in accordance with the Berkshire Healthcare NHS Foundation Trust's constitution. Details of Berkshire Healthcare NHS Foundation Trust board membership can be found in its annual report and accounts and on its website.

Berkshire Healthcare NHS Foundation Trust board meets annually as corporate trustee to approve the trustee's annual report and accounts for the year.

The Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objectives of each fund and by designating the funds so that the Trustee respects the wishes of donors.

The governance of the organisation is overseen by the Charitable Trustee Board (*see Trustees on page 10*), while the day-to-day management of the charity is monitored by the Charitable Funds Committee, which includes finance management team of Berkshire Healthcare NHS Foundation Trust. The members of the Charitable Funds Committee are appointed by the Chief Financial Officer. The Charitable Funds Committee for 2020/21 comprised:

Name	Position Held in Corporate Trustee
Mark Day (Chair of Committee)	Non-Executive Director
Martin Earwicker	Non-Executive Director (Chair of Trust)
Alex Gild	Deputy Chief Executive
Paul Gray	Acting Chief Financial Officer
Di Flatt	Fundraising Manager
Graham Harrison	Head of Financial Services

Monika McEwan

Senior Finance Manager - Financial and Capital

Committee meetings are normally held up to twice a year. During 2020/21 two meetings were held on the 8th September 2020 and 9th March 2021. Attendance at the meetings were as follows:

Name	Position Held in Corporate Trustee	Meetings Attended	
		8 th Sep 2020	9 th Mar 2021
Mark Day (Chair)	Non-Executive Director	Yes	Yes
Martin Earwicker	Non-Executive Director/ Chair of Trust	Yes	No
Alex Gild	Deputy Chief Executive	Yes	No
Paul Gray	Acting Chief Financial Officer	Yes	Yes
Di Flatt	Fundraising Manager	No	Yes
Graham Harrison	Head of Financial Services	Yes	No
Monika McEwan	Financial & Capital Accountant	Yes	Yes

For practical reasons the Trustee delegate's responsibility for day-to-day operation of many of its funds to staff (fund holders) across this organisation and locations. The fund holders are in a better position to ensure that individual funds are spent in accordance with funds' objectives. The accounting for all transactions, records keeping and providing information on balances is undertaken by Financial Services Department of Berkshire Healthcare NHS Foundation Trust.

Each fund holder is provided with 'Fund Policy and Procedures' detailing the rules, regulations and procedures regarding the management, receipt and disbursement of charitable funds. The purpose of this is to ensure fund holders are informed of the overall framework under which the charitable funds are managed by the trust.

Risk Management

The Trustee confirms that major risks which the charity is exposed to have been reviewed and procedures have been established to manage these risks. A risk register is in place and is reviewed annually by Committee members.

A major risk includes the going concern of the Charity which is subject to continuing receipt of income from donations, grants and legacies. Recognising the reduction of the overall reserves balance to meet on-going commitments, the Charitable Funds Committee have been pro-active in discussing fund raising activities and initiatives to generate new sources of income. The Charity is now a member of the NHS Charities Together, which supports its members in providing a forum for nationwide fundraising and advocacy campaigns. Since becoming a member of NHS Charities Together, the Charity has received two grants totalling £66,500 which are a distribution of funds raised by Captain Tom Moore as a result of the fundraising he delivered in respect to the Covid-19 pandemic. The Charity has also received an additional grant of £50,000 for the second wave of Covid-19 as well as £50,000 Health Bus grant. There were also a number of other initiatives to increase the visibility of the Charity online as well as at the Trust facilities and promote the use of fundraising platforms including Just Giving and Virgin Money to raise funds for the Charity. Following the outbreak of the pandemic the Charity has been able to raise an additional £85,312 in the year 2020/21, which has been allocated to a newly created Covid-19 fund with the commencement of activities to actively fundraise for the charity which has now also been registered with the Fundraising Regulator.

The operation of existing controls includes meetings of the Trustee and Charitable Funds Committee, together with the use of nominated fund managers with specified responsibilities.

There are reviews by the Trust independent examiner, with the outcomes reported to the Trust's Audit Committee as appropriate.

In order to meet funds objectives and maintain control of the individual funds, all expenditure is reviewed against fund objectives to ensure that there is consistency and that funds are only spent in accordance with the wishes of donors. Expenditure under £2,000 can be approved by an individual fund holder for their specific fund; expenditure over £2,000 requires approval by a Trustee, whilst expenditure over £10,000 on an individual activity or project requires approval by the Board of Trustees.

The Trustee has reviewed the governance arrangements of the Charitable Trust, and adopted policies and procedures covering the Responsibility of the Trustee, Terms of Reference of the Charitable Funds Committee, Fund Raising, Investment and Reserves and Financial Procedures, in order to enable the continued smooth running of the daily operations and management of the risk levels. The governance arrangements are reviewed periodically with the next review taking place during 2021/22.

Strategic Direction

The main strategic direction is to continue to support the delivery of the funds objectives and aims, whilst minimising the funds administration cost by continuous review and rationalisation of funds. There is an on-going review of low value and/or slow-moving funds. Where these are identified the balances are consolidated to the Chair's General Fund.

The Corporate Trustee seeks to make no significant changes or differences to its current activities.

Reserves Policy

The Trustee recognises its obligation to ensure that income received by the Charity should be spent effectively and promptly in accordance with fund objectives.

It is however considered prudent that a minimum total reserve of £300,000 should be held to cover contingencies. This sum has been identified as being equal to one year's expenditure on funds, and operational costs, safeguarding of the capital in respect of the endowment fund, and outstanding commitments that existed at the financial year end.

Charity Reserves, as defined under SORP 2015 are those funds which become available to the Charity to be spent at the Trustee's discretion in furtherance of the Charity's objectives, excluding funds which are spent or committed or could only be realised through the disposal of fixed assets. These are therefore classified as 'free'.

Definition of Funds

Restricted Funds:	funds which are subject to specific trusts or directions: for example, terms of a contract, agreement or Will.
Endowment Funds:	funds which are held as capital and only income generated can be expended.
Unrestricted Funds:	funds which are expendable at the discretion of the Trustee, or designated in consideration of the donors wishes.

The Trustee has reviewed and revised their Reserves Policy and has determined that it is necessary to retain reserves of the longer term to:

- Reduce the impact of risks from the external environment should the level of income reduce significantly;
- Continue their programme of supporting the Trust and its operational services;

- Hold sufficient reserves to ensure that the Charity can cover its on-going operational costs to process outstanding commitments
- Meet the cost of closure or transfer of the Charity's affairs should the need ever arise.

At the 31st March 2021, the reserves were identified as per the table below

Breakdown of Reserves	£'000s
Capital Funds – Endowments	127
Revenue Funds – Unrestricted	387
Total Reserves	514
of which Freely Available Reserves	387

The current level of reserves exceeds the minimum requirement set in the policy with an additional £127,000 being held without firm commitment to projects. The Trustees will continue to encourage fund holders to identify schemes and capital programmes, to support their areas of expertise, and development projects to benefit the patient experience.

Reference and administrative details

Berkshire Health Charitable Fund, registration number 1049733 was entered on the Central Register of Charities maintained by the Charity Commission for England and Wales on the 9th October 1995.

Trustee

Berkshire Healthcare NHS Foundation Trust acts as the Corporate Trustee, with the members of the Board of Berkshire Healthcare NHS Foundation Trust acting on behalf of the Corporate Trustee. Individuals appointed to roles on the Board of Berkshire Healthcare NHS Foundation Trust are simultaneously appointed to act on behalf of the Corporate Trustee. During 2020/21 the Trust Board had five 'standing' committees that helped it discharge its duties.

- The Audit Committee - comprising only Non-Executive Directors, is responsible for making sure the Trust governs itself well by concluding on the adequacy of the Trust's systems of internal control and its assurance framework.
- The Finance, Investment & Performance Committee - comprising both Non-Executive and Executive Directors, is responsible for reviewing financial and operational performance and for reviewing and providing expert comment on all significant financial investment and disinvestment decisions.
- Quality Assurance Committee - provides a forum for detailed scrutiny and consideration of the Trust's quality agenda. Comprising both Non-Executive and Executive Director membership, the Committee obtains assurance on behalf of the Board on the quality of clinical services.
- The Remuneration Committee - comprising non-executive directors, considers the terms and conditions of appointment of all Executive Directors and the appointment of the Chief Executive.
- The Nominations Committee - is responsible for identifying the skills required and producing job descriptions and person specifications for posts filled by Non-Executive Directors and which need to be reviewed at the end of their terms of office. The committee is also responsible for the initial technical assessment and short listing of potential candidates for interview by the Council of Governors' Appointments and Remuneration Committee. Chaired by the Trust Chair, it includes the Lead Governor and two Non-Executive Directors.

All board members receive corporate induction and the full suite of board member training as part of this role.

No additional remuneration is paid to Trust Board members when acting in their capacity as Corporate Trustee.

Directors in post during 2020/21 are shown in the following table:

Name	Position	From	To
<i>Non-Executive Directors</i>			
Martin Earwicker	Chair / Non-Executive Director	1st December 2016	30th November 2022
Mark Day	Non-Executive Director	1st September 2016	31st August 2022
David Buckle	Non-Executive Director	1st June 2015	31st May 2022
Christopher Fisher	Non-Executive Director	1st October 2014	30th September 2021
Aileen Feeney	Non-Executive Director	1st November 2019	31st October 2022
Naomi Coxwell	Non-Executive Director	13th December 2017	12th December 2023
Mehmuda Mian	Non-Executive Director	1st June 2015	31st May 2022
Rajiv Gatha	Non-Executive Director	1st October 2021	30th September 2024

Executive Directors

Julian Emms	Chief Executive	1st March 2005
Alex Gild	Deputy Chief Executive and Chief Financial Officer	1st April 2011
Dr Minoo Irani	Medical Director	14th July 2016
David Townsend	Chief Operating Officer	1st January 2013
Kathryn MacDermott	Acting Executive Director Strategy	14th December 2019
Debbie Fulton	Director of Nursing & Therapies	1st December 2018

Board assessment and review

The performance of the Board is reviewed annually normally through a self-assessment process and Board level discussion. The assessment comprises a tailor-made questionnaire to each Board Director covering a variety of issues from agenda management to quality of debate. The results are discussed by the Board to identify any specific development needs. Separately, all Directors go through a formal annual performance appraisal and development review process in line with Trust policy. Non-Executive Director performance management is the responsibility of the Council of Governors through the Appointments and Remuneration Committee and a report is provided to Council each year. This is one component in the decision-making process when considering Non-Executive Director re-appointments.

Each of the three key Board reporting Committees (Audit, Remuneration and Finance & Investment) undertake an annual evaluation of their effectiveness and review the continuing appropriateness of their terms of reference.



Julian Emms
Trustee

Section 3:

Statement of Trustee's Responsibilities in respect of The Annual Report and the Financial Statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales require 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 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, and
- 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 proper 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. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdiction.



Martin Earwicker
Chair, Non-Executive Director

Section 4:

Independent Examiner's Report to the Trustees of Berkshire Health Charitable Fund

I report to the trustees on my examination of the accounts of Berkshire Health Charitable Fund ("the Trust") for the year ended 31 March 2021 which comprise the income and expenditure account, the balance sheet and the related notes 1 to 18.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My 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 work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. 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.

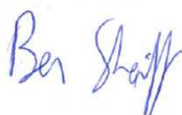
Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the 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.

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.



Ben Sheriff FCA

for and on behalf of Deloitte LLP

St Albans, United Kingdom

10 November 2021

Section 5:

**Statement of Financial Activities
For the Year end 31 March 2021**

		Unrestricted Funds	Restricted Funds	Endowment Funds	31 March 2021 Total Funds	Unrestricted Funds	Restricted Funds	Endowment Funds	31 March 2020 Total Funds
	Notes	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Income and Endowments									
Donations and Legacies	3	110	-	-	110	42	-	-	42
Income from Charitable Activities	3	167	-	-	167	-	-	-	-
Other Income	3	3			3				
Income from Investments	3	-	-	-	-	3	-	-	3
Total Income and Endowments		279	-	-	279	45	0	-	45
Expenditure									
Expenditure on Raising Funds	4	4	-	-	4	-	-	-	-
Expenditure on Charitable Activities	6	99	-	-	99	131	5	-	136
Total Expenditure		103	-	-	103	131	5	-	136
Net Income/(Expenditure)		176	-	-	176	(86)	(5)	-	(91)
Transfers between Funds		-	-	-	-	-	-	-	-
Net Movement in Funds		176	-	-	176	(86)	(5)	-	(91)
Reconciliation of Funds									
Total funds brought forward		211	-	127	338	297	5	127	429
Net movement in funds		176	-	-	176	(86)	(5)	-	(91)
Total funds carried forward		387	-	127	514	211	0	127	338

The notes on pages 16 to 24 form part of these financial statements. All income and expenditure is derived from continuing operations. There are no other gains or losses other than those described above.

Section 6:**Balance sheet as at 31 March 2021**

	Notes	Unrestricted Funds £'000	Endowment Funds £'000	31 March 2021 £'000	31 March 2020 £'000
Current Assets					
Debtors	9	6	-	6	6
Cash at bank and in hand		394	127	521	351
Total Current Assets		400	127	527	357
Current liabilities					
Creditors: Amounts falling due within one year	10	(13)	-	(13)	(19)
Net Current Assets		387	127	514	338
Total Net Assets		387	127	514	338
Funds of the Charity					
Unrestricted Funds	12	387	-	387	211
Endowment	12	-	127	127	127
Total Funds		387	127	514	338

The notes on pages 16 to 24 form part of these accounts.

The financial statements on pages 13 to 14 and accompanying notes were approved by the Board of Trustees on 9th Nov 2021, and were signed on its behalf by:



Julian Emms
Trustee

Charity registered number: 1049733

Section 7:

Statement of Cash Flows as at 31 March 2021

	Total 2020/21 £000	Total 2019/20 £000
Cash flow from Operating Activities		
Net cash used in operating activities	170	(110)
Change in cash and cash equivalents	170	(110)
 Balance at 1 April		
Cash and Bank	351	461
Cash and cash equivalents at the end of the reporting period	351	461
 Balance at 31 March		
Cash and Bank	521	351
Cash and cash equivalents at the end of the reporting period	521	351
 Reconciliation of net cash to movement in net funds		
 Cash flow from operating activities:		
Net Expenditure for the reporting period from operating activities		
Net increase/(reduction) in funds	176	(91)
Increase in debtors	9	0
Decrease in creditors	10	(6)
Net cash used in operating activities	170	(110)

Section 8: Notes to the Accounts

Note 1: Principal Accounting Policies

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP 2019): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

b) Income and Endowments

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.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Gifts in kind are valued at estimated fair market value at the time of receipt.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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 bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

c) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including administrative support and governance costs, which includes independent examiner's remuneration are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (d) below.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

The provision for a multi-year grant is recognised at its present value where settlement is due over more than one year from the date of the award, there are no unfulfilled performance conditions under the control of the Charity that would permit the Charity to avoid making the future payment(s), settlement is probable and the effect of discounting is material. The discount rate used is the average rate of investment yield in the year in which the grant award is made. This discount rate is regarded by the trustees as providing the most current available estimate of the opportunity cost of money reflecting the time value of money to the Charity.

d) Allocation of Support Costs including and Governance Costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

Governance costs and support costs relating to charitable activities have been apportioned based on average opening and closing balances. The allocation of support costs, including governance costs is analysed in note 5.

e) Expenditure on Raising Funds

The costs of generating funds consist of investment management costs and certain legal fees.

f) Expenditure on Charitable Activities

Costs of charitable activities include grants made, governance costs and an apportionment of support costs as shown in note 6.

g) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

h) Structure of funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be expended, or as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Unrestricted funds are those that apply the general purposes of the charity.

i) Fixed Asset Investments

The Charity does not participate in investment activities nor does it acquire put options, derivatives or other complex financial instruments.

j) Realised Gains and Losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

k) Debtors

Debtors include amounts owed to the charity for the provision of goods and services and amounts the charity has paid in advance in the form of prepayments, for the goods and services it will receive. Also included are amounts not invoiced but accrued. Debtors are measured on the basis of their recoverable amounts.

l) Creditors

Creditors are recognised when the Charity becomes party to the contractual provision of the goods or services. They are de-recognised when the liability has been extinguished – that is, the obligation has been discharged or cancelled or has expired. Creditors are measured at the transaction price.

m) Critical accounting judgement and key sources of estimation uncertainty

In the application of the Charity's accounting policies described above, the Corporate Trustee does not consider that there are any critical judgements or sources of estimation uncertainty which present a significant risk of causing a material adjustment to the financial statements within the next reporting period.

Note 2: Related party transactions and trustees' expenses and remuneration

The Berkshire Healthcare NHS Foundation Trust is the sole corporate trustee of the Charity. The corporate trustee's responsibilities are therefore carried out by the Berkshire Healthcare NHS Foundation Trust board of directors. The board is appointed in accordance with the foundation trust's constitution. Details of the Board members of the Berkshire Healthcare NHS Foundation Trust can be found on page 10 and also on the Charity Commission's website.

As the Charity has a corporate trustee it is, in accounting terms, controlled by Berkshire Healthcare NHS Foundation Trust and is therefore its subsidiary. The principal purpose and activities of the Berkshire Healthcare NHS Foundation Trust is the provision of goods and services for the purposes of the health service in England. Financially, the charity is not material to Berkshire Healthcare NHS Foundation Trust, so it is not consolidated into the foundation trust's accounts.

The Board of Trustees and non-board members of the Charitable Fund Committee all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2019/20: £nil).

The charity was charged a management fee of £15K (2019/20: £15K) during the year by Berkshire Healthcare NHS Foundation Trust for production of accounts and general management.

The majority of other expenditure as detailed in Note 6: Expenditure on Charitable Activities is for the benefit of the staff and patients of the Berkshire Healthcare NHS Foundation Trust.

Note 3: Income and Endowments

	2020/21				2019/20			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Donations	105	-	-	105	42	-	-	42
Legacies	3.1 5	-	-	5	-	-	-	-
Income from Charitable Activities	3.2 167	-	-	167	-	-	-	-
Other Income Resources	3.3 3	-	-	3	-	-	-	-
Total Donations and Legacies	279	-	-	279	42	-	-	42

	2020/21				2019/20			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Dividends and Bank Interest	-	-	-	-	3	-	-	3
Total Investment Income	-	-	-	-	3	0	-	3

Note 3.1 Legacies

	2020/21				2019/20			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
In Memory of M Lay	5	-	-	5	-	-	-	-
	5	-	-	5	-	-	-	-

3.2 Income from Charitable Activities

	2020/21				2019/20			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Grants	167	-	-	167	-	-	-	-
	167	-	-	167	-	-	-	-

3.3 Other Income Resources

	2020/21				2019/20			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Gift Aid Income	3	-	-	3	-	-	-	-
	3	-	-	3	-	-	-	-

Note 4: Expenditure on Raising Funds

	2020/21	2019/20
	£'000	£'000
Subscription fees	4	0
	4	0

During the year the Charity has incurred total subscription fee of £3,591. Of that £3,375 relates to NHS Charities Together subscription for the years 2019 and 2020 and the remaining subscription of £216 relates to Just Giving online fundraising platform (2019/20: £216). Just Giving also charges a payment processing fee per transaction of 1.9% plus a fixed charge of £0.20 per transaction. The level of the donations received during the year via Just Giving platform were £77,817 (2019/20: £1,000), incurring £895 cost in processing fees.

Note 5: Allocation of Governance and Other Support Costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

	Total allocated £'000	Governance related £'000	Other support costs £'000
Support cost	6	5	1
Independent Examiner's remuneration	4	4	-
Accounts production and reporting	10	10	-
Total	20	19	1

Governance and Other Support Costs:

	2020/21 £'000	2019/20 £'000
Independent Examiner's remuneration	4	4
Accounts production and reporting	10	10
Support costs (see above)	6	6
Total	20	20

The total support cost attributable to charitable activities is apportioned based on the average monthly closing balance of funds.

The allocation of governance and other support costs between unrestricted and restricted funds is provided in Note 6: Expenditure on Charitable Funds.

There was no allocation of governance and other support costs to the permanent endowment fund in order to maintain the capital balance. The permanent endowment's share of governance and other support costs was charged to the West Berkshire Community Hospital General Welfare & Amenities, an unrestricted fund.

Note 6: Expenditure on Charitable Activities

	Direct costs	Support and Governance costs	Total 2020/21
Expenditure on Charitable Activities in 2020/21	£'000	£'000	£'000
Funded from unrestricted funds:			
Patient Welfare and amenities	34	-	34
Staff welfare and amenities	42	-	42
Education	1	-	1
Contribution to NHS Equipment	1	-	1
Support cost	-	6	6
Independent examination fee	-	4	4
Accounts production and reporting	-	10	10
Miscellaneous	1	-	1
Funded from restricted funds:			
NHS Property	-	-	-
Support cost including governance costs	-	-	-
Independent examination fee	-	-	-
Accounts production and reporting	-	-	-
Total expenditure on charitable activities	79	20	99

	Direct costs	Support and Governance	Total 2019/20
Expenditure on Charitable Activities in 2019/20	£'000	£'000	£'000
Funded from unrestricted funds:			
Patient Welfare and amenities	66	-	66
Staff welfare and amenities	41	-	41
Education	3	-	3
Contribution to NHS Equipment	-	-	-
Support cost	-	6	6
Independent examination fee	-	4	4
Accounts production and reporting	-	10	10
Miscellaneous	1	-	1
Funded from restricted funds:			
NHS Property	5	-	5
Support cost including governance costs	-	-	-
Independent examination fee	-	-	-
Accounts production and reporting	-	-	-
Total expenditure on charitable activities	116	20	136

Note 7: Analysis of staff costs and remuneration of key management personnel

Key management personnel include the Board of Trustees of the Charity.

There were no staff costs during the year including senior employee costs and pension contributions (2019/20: £0K).

Note 8: Independent Examiner's remuneration

The independent examiner's remuneration constituted a fee of £4,000 (2019/20: £4,000). There were no additional services provided by the independent examiner.

Note 9: Debtors

	2020/21	2019/20
	£'000	£'000
Amounts falling due within one year:		
Prepayments and Accrued income	6	6
Total debtors falling due within one year	6	6

Note 10: Creditors

	2020/21	2019/20
	£'000	£'000
Amounts falling due within one year:		
Other creditors	13	19
Total creditors falling due within one year	13	19

Note 11: Grant Commitments

There are no grant commitments that require disclosure.

Note 12: Analysis of Charitable Funds

	2020/21				2019/20			
	Balance 31 March 2020 £'000	Income £'000	Expenditure £'000	Balance 31 March 2021 £'000	Balance 31 March 2019 £'000	Income £'000	Expenditure £'000	Balance 31 March 2020 £'000
Permanent Endowment Funds	127	-	-	127	127	-	-	127
Restricted Fund	-	-	-	-	5	1	(6)	-
Unrestricted Fund	211	279	(103)	387	297	44	(131)	211
Total	338	279	(103)	514	429	45	(137)	338

	Balance 31 March 2020 £'000	Income £'000	Expenditure £'000	Balance 31 March 2021 £'000	Balance 31 March 2019 £'000	Income £'000	Expenditure £'000	Balance 31 March 2020 £'000
Note 12.1 Permanent Endowment Funds (list individually)								
West Berkshire Frank Codling Legacy	127	-	-	127	127	-	-	127
Total	127	-	-	127	128	-	-	127

	Balance 31 March 2020 £'000	Income £'000	Expenditure £'000	Balance 31 March 2021 £'000	Balance 31 March 2019 £'000	Income £'000	Expenditure £'000	Balance 31 March 2020 £'000
Note 12.2 Restricted Funds (list individually)								
WBCH Renal Unit build - (Fit Out Fund)	-	-	-	-	5	-	(5)	-
Total	-	-	-	-	5	-	(5)	-

Note 12.3.1 Material Unrestricted funds
(list individually)

	Balance 31 March 2020 £'000	Income £'000	Expenditure £'000	Balance 31 March 2021 £'000	Balance 31 March 2019 £'000	Income £'000	Expenditure £'000	Balance 31 March 2020 £'000
Health Bus	0	50	(1)	49	5	1	(6)	0
Sexual Health/Garden Clinic	6	0	0	6	7	0	(1)	6
East Berks Community	3	0	(1)	2	5	0	(2)	3
East Berkshire Palliative Care Team	39	0	(1)	38	42	0	(3)	39
Chairs General Fund	54	11	(9)	56	113	2	(61)	54
Ascot Area Alzheimers (Triple A)	47	4	(3)	48	46	30	(29)	47
Prospect Park - General Fund	3	1	0	4	7	1	(5)	3
COVID-19	0	202	(45)	157	0	-	-	0
Newbury District Nurses Fund	10	0	0	10	13	0	(3)	10
Ward Fund (Highclere and Donnington)	36	5	(36)	5	48	4	(16)	36
Other Funds	13	6	(7)	12	11	7	(5)	13
Total	211	279	(103)	387	297	45	(131)	211

Note 12.3.2 Details of material funds - unrestricted funds:

Name of fund	Description of the nature and purpose of each fund
COVID-19	Support the welfare of patients, carers, staff and others connected to the Trust, purchase of equipment and other necessities relating to the COVID-19
Chair's General Fund	To support generally the welfare of patients, carers, staff and others connected with the Trust including but not exclusively arts and culture related activities.
Health Bus	Expenditure relating to the set up and running of the Health Bus as per the specification agreed with NHS Charities Together
Ascot Area Alzheimers (Triple A)	This fund was transferred from Heatherwood and Wexham Park Hospitals Charity (Charity No: no. 1050362) during 2014/15 who previously hosted this fund prior to the merger of that organisation with Frimley Park Hospital NHS Foundation Trust in 2014/15. The purpose of the fund is to offer respite care and support to people with dementia in the catchment area of Heatherwood Hospital which is in Ascot, Berkshire.
East Berkshire Palliative Care Team	To support education and training for the team. To fund additional equipment for the team. To fund extra resources ie subscriptions, books, journals to enhance knowledge base and delivery of service by the team.
Prospect Park - General Fund	Established for the benefit of all patients for the time being of Prospect Park Hospital. To cover the provision of therapeutic, social and entertainment amenities, expenses, patients outings, and extra curricular activities undertaken, which are not normally covered under the hospitals general revenue budgets

Note 13: Contingencies

There were no contingencies (losses)/gains (2019/20: £0k)

Note 14: Commitment, Liabilities and Provisions

There were no commitments, liabilities and provisions (2019/20: £0k)

Note 15: Trustees and Connected person Transactions

There were no expenses reimbursed to trustees, nor were any expenses paid on their behalf (2019/20: £0K)

Note 16: Loans or Guarantees Secured against Assets of the Charity

There were no loans or guarantees secured (2019/20: £0k)

Note 17: Connected organisations

There were no connected organisations.

Note 18: Events after reporting period

There were no events to report after the reporting period.