

**Trustee's Annual Report for Harrogate Hospital and Community Charity, supported by Friends of
Harrogate Hospital
for the year ended
31 March 2022**

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**Trustee's Annual Report for Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital
for the year ended
31 March 2022**

Foreword

The Corporate Trustee present their Annual Report together with the Audited Accounts of the Charity for the year ended 31 March 2022.

The Charity's annual report and accounts for the year ended 31 March 2022 have been prepared by the Corporate Trustee in accordance with the Charities Act 2011 and the Charities (Accounts & Reports) Regulations 2008. The Charity's report and accounts include all the separately established funds for which the Harrogate and District NHS Foundation Trust is the beneficiary.

Reference and Administrative Details

The main charity Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital, registered Charity Number 1050008, was entered on the Central Register of Charities on 20 October 1995. The charity is constituted of 180 individual funds as at 31 March 2022 (189 funds as at 31 March 2021) and the notes to the accounts distinguish the types of fund held and disclose separately all material funds.

Charitable funds received by the charity are accepted and held and administered as funds held on trust for purposes relating to the National Health Service in accordance with the National Health Service Act 1977 and the National Health Service and Community Care Act 1990 and these funds are held on trust by the Corporate Trustee.

Trustee Arrangements

Harrogate and District NHS Foundation Trust is the Corporate Trustee of the Charitable Funds governed by the law applicable to Trusts, principally the Trustee Act 2000 and the Charities Act 2011.

The NHS Foundation Trust's Board of Directors devolved responsibility for the on-going management of funds to the Charitable Funds Committee which administers the funds on behalf of the Corporate Trustee. The Committee meets quarterly unless items of an important nature intervene. The Committee members consider the strategy and financial management of the funds, discuss major policy issues and consider reports. The minutes of the Committee meetings are reported to the Board of Directors, acting as a Corporate Trustee.

Harrogate and District NHS Foundation Trust is the sole corporate trustee of the Charity. The Directors of the NHS Foundation Trust Board of Directors who served during the financial year were as follows:

Name	Position
Mrs A Schofield	Chairman
Mr S Russell	Chief Executive (seconded to NHS England from 28/02/2022)
Mr J Coulter	Finance Director / Deputy Chief Executive to 27/02/2022, Acting Chief Executive (commenced 28/02/2022), Chief Executive (commenced 11/05/2023)
Mrs J Foster	Chief Nurse (Left 31/03/2021)
Mrs E Nunez	Chief Nurse (commenced 01/11/2021)
Dr J Andrews	Medical Director
Mr J McKie	Acting Director of Finance (commenced 28/02/2022), Director of Finance (commenced 19/07/2023)
Mr M Graham	Director of Strategy
Dr M Shepherd	Acting Chief Operating Officer (01/03/2021 - 30/04/2021)
Mr R Nightingale	Chief Operating Officer (commenced 05/04/2021)
Mrs A Wilkinson	Director of Workforce and Organisational Development
Mr R Stiff	Non-Executive Director
Mr A Papworth	Non-Executive Director
Mrs M Taylor	Non-Executive Director
Mrs S Armstrong	Non-Executive Director
Ms L Robson	Non-Executive Director
Mr J Cross	Non-Executive Director
Mr W Sampson (OBE)	Non-Executive Director

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The names of those people who served as agents for the Corporate Trustee (as members of the Charitable Funds Committee), as permitted under regulation 19 of the NHS Trusts (Membership and Procedures) Regulations 1990 were as follows:

Mrs A Schofield	Chairman
Mr J Coulter	Chief Executive
Mr M Graham	Director of Strategy
Mr R Nightingale	Chief Operating Officer
Mr J McKie	Director of Finance
Ms L Robson	Non-Executive Director
Mrs S Armstrong	Non-Executive Director
Mr J Cross	Non-Executive Director

Representatives from the Trust's investment fund managers, Brewin Dolphin, also attend Charitable Funds Committee meetings on a six-monthly basis.

Principal Office

The Principal Office for the Charity is:

Finance Department

Trust HQ

Harrogate and District NHS Foundation Trust

Harrogate District Hospital

Lancaster Park Road

Harrogate

HG2 7UG

Principal Professional Advisers:

Bankers

Government Banking Service

Premier Place

2 1/2 Devonshire Square

London

EC2M 4BA

Investment Fund Managers

Brewin Dolphin Limited

10 Wellington Place

Leeds

LS1 4AN

Auditors

Saffery LLP

Mitre House

North Park Road

Harrogate

North Yorkshire

HG1 5RX

Solicitors

The charity has not required the services of a solicitor during the financial year.

Structure, Governance and Management

Harrogate and District NHS Foundation Trust registered its charitable funds under an "Umbrella Charity" arrangement whereby the charities administered are treated as special trusts of the Umbrella Charity. The nature of its governing document is a trust deed (dated 20 October 1995), and the charity is constituted as Trustees incorporated as a body. The Umbrella Charity is liable for registration whilst the individual funds retain their own identity for all other purposes. Subsequent donations and gifts received by the charity that are attributable to the original funds are added to those fund balances within the existing charity.

**Trustee's Annual Report for Harrogate Hospital and Community Charity, supported by Friends of
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The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund, and by designating funds the Trustee respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff. Where funds are received which have specific restrictions set by the donor a restricted fund has been established.

The charitable funds available for spending are allocated to Directorates within the NHS Foundation Trust's management structure. Each allocation is managed by use of a designated fund and manager within the general unrestricted fund. Designated fund managers can approve expenditure up to £5,000, expenditure between £5,000 and £150,000 also requires a member of the Charitable Funds Committee to countersign and expenditure above £150,000 must be approved by the Board of Directors of the Harrogate and District NHS Foundation Trust. In addition all expenditure above £500 is reviewed and ratified retrospectively on a quarterly basis by the Charitable Funds Committee.

Non-Executive Directors on the Board of Directors of the NHS Foundation Trust are appointed by the Board of Governors, Executive Directors of the Board of Directors of the NHS Foundation Trust are subject to appointment by the NHS Foundation Trust Board. The Board of Directors of the NHS Foundation Trust and the Charitable Funds Committee are not individual trustees under Charity Law but act as agents on behalf of the Corporate Trustee.

Directors on the NHS Foundation Trust's Board of Directors undertake induction training when newly appointed, this training includes information in respect of Trustee responsibilities.

Acting for the Corporate Trustee, the Charitable Funds Committee is responsible for the overall management of the Charitable Fund. The Committee is required to:

- Control, manage and monitor the use of the fund's resources.
- Provide support, guidance and encouragement for all its income raising activities whilst managing and monitoring the receipt of all income.
- Ensure that 'best practice' is followed in the conduct of all its affairs fulfilling all of its legal responsibilities.
- Ensure that the Investment Policy approved by the Board of Directors as Corporate Trustee is adhered to and that performance is continually reviewed whilst being aware of ethical considerations.
- Keep the Board of Directors (acting as a Corporate Trustee) fully informed on the activity, performance and risks of the charity.

The accounting records and the day-to-day administration of the funds are dealt with by the Finance Department of Harrogate and District NHS Foundation Trust located at Harrogate District Hospital, Lancaster Park Road, Harrogate, HG2 7UG.

Risk Management

The major risks to which the charity is exposed have been considered, with the most significant risk identified being the possible losses from a fall in value of investments, especially equities. The Charitable Funds Committee has mitigated this risk by not investing one hundred per cent in equities, but rather taking the view that so far as is reasonable the investments should be made to mitigate undue risk to the real value of the capital and income of the portfolio.

Expenditure is closely monitored; no fund manager is able to expend funds, without the request first being checked by the Finance Department, to ensure funds are available.

Income is monitored to check whether the levels of income are as expected, and if not the spending plans are amended accordingly.

**Trustee's Annual Report for Harrogate Hospital and Community Charity, supported by Friends of
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31 March 2022 (continued)**

Partnership Working

Harrogate and District NHS Foundation Trust is the main beneficiary of the charity and is a related party by virtue of being Corporate Trustee of the charity. By working in partnership with the Trust, the charitable funds are used to best effect. When deciding upon the most beneficial way to use charitable funds, the Corporate Trustee has regard to the main activities, objectives, strategies and plans of the Trust.

Harrogate and District NHS Foundation Trust remains indebted to the work of the volunteers of Friends of Harrogate Hospital, who raise thousands of pounds of funds each year for Harrogate District Hospital. These funds form part of the Charitable fund position overall, and are included within these accounts.

Objectives and Activities

The Umbrella Charity has NHS wide objectives as follows:

"The Trustee shall hold the trust fund upon trust to apply the income, and at their discretion, so far as may be permissible, the capital, for any charitable purpose or purposes relating to the National Health Service" (hereinafter referred to as "the objects").

The Corporate Trustee conducts its activities with regard to the Charity Commission guidance on Public Benefit in section 4 of the Charities Act 2011.

The Corporate Trustee had determined the following strategic aims for the application of income:

- To enhance the environment for staff and patients, in which health services are being provided efficiently.
- To enable staff and carers, caring for patients to benefit from education and facilities not normally available within the NHS resource envelope.
- To donate extra equipment and staffing to the NHS Foundation Trust not normally available within the NHS resource envelope.
- To spend funds in accordance with Charity Commission best practice in support of the NHS Foundation Trust.

During the year, the funds continued to support a wide range of charitable and health related activities benefiting both patients and staff. In general they are used to purchase the very varied additional equipment and services that the NHS is unable to provide. For example charitable funds were used to purchase much needed medical equipment (see page 7).

The ward charitable funds receive many donations specifically given to thank the nursing staff and these are used for charitable activities that will benefit staff. The charitable funds also enable consultants and other medical staff to attend courses, not funded by the NHS, which will update them on the new ideas and modern techniques in their specialties.

The General Fund receives donations and legacies that can be used for any charitable purpose relating to the NHS. This flexibility has been used to fund the Staff Long Service Awards and to support training of staff members.

Reserves Policy

It is the policy of this charity to avoid building up reserves. Health Service bodies, in their capacity as charity trustees, have a duty to apply the income for the purposes for which they were given. Income can only be accumulated when the charity's governing document gives them power to accumulate income. A failure to consider the matter and simply allow the income to accumulate without good reason is a breach of trust. As the charity has no such powers at the present time the policy is to apply funds as and when they become available. Therefore the charity does not have a target reserves figure.

Actual closing reserves have increased by £349,000 during the year, this is after an unrealised and realised Gain of £17,000 on investments and a net inflow of funds of £332,000. The value of the reserves can and will fluctuate over financial year ends.

Within the Charity the general fund has a material deficit of £524k as a result of running costs of the Charity historically charged to the general fund.

**Trustee's Annual Report for Harrogate Hospital and Community Charity, supported by Friends of
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Financial review

The net assets of the Charitable Funds as at 31 March 2022 were £2,535,000 (2021: £2,186,000). Overall net assets increased by £349,000 with a realised and unrealised gain on investments of £17,000 plus an excess of income over expenditure £332,000.

The charity continues to rely on donations and legacies as the main sources of income. Total incoming resources from donations and legacies decreased by £37,000 when compared to the previous financial year.

Of the total expenditure of £663,000 (2021: £775,000), charitable expenditure on direct charitable activity was £651,000 (2021: £764,000) across a range of programmes.

Achievements and performance

Purchase of new equipment

The total spend on new equipment of £177,000 (2021: £145,000) represents a vital and valuable contribution to enhancing the provision of clinical care. Purchases range from small items of equipment at a few hundred pounds each through to Playground Refurbishment (£41,566), Cardiovascular Ultrasound Equipment (£88,078), and equipment used to stabilise head injuries as a result of trauma (£6,002).

Staff Training

Staff training expenditure of £25,000 (2021: £22,000) was used to enable consultants and other medical staff to attend courses, not funded by the NHS, which update them on the new ideas and modern techniques in their specialties. This was impacted by Covid 19 restriction this financial year.

Staff welfare and amenities

Staff welfare and amenities expenditure of £102,000 (2021: £239,000) was used by the charity to finance staff long service awards and social activities. The staff shop was opened in 2020/21 with donations mainly from Supermarkets and Local business donating food items for Staff due to the Pandemic shortages extra.

Patient welfare and amenities

The patient welfare and amenities expenditure of £174,000 (2021: £194,000) included the purchase of fixtures and fittings and patient information leaflets. This is expenditure which flows through the appropriate designated funds.

Charitable Expenditure Policy

The charity relies on the Harrogate and District NHS Foundation Trust to identify the appropriateness of funding requests in order to keep transaction costs to a minimum and to simplify the approval process.

Plans for future periods

The reconfiguration of services and the plans for redesigning patient care to meet the needs of the future will influence the priorities for spending charitable funds.

Income accruing from the investment of Endowment Funds can only be applied for the specific purposes attached to the permanent endowment. The income can be used for purchasing medical equipment or carrying out medical research (excluding transplant or vivisection work).

Such items of medical equipment are included in Harrogate and District NHS Foundation Trust's annual capital programme and subjected to the same tests of value for money and a proper business case, as applies to all other capital expenditure.

**Trustee's Annual Report for Harrogate Hospital and Community Charity, supported by Friends of
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31 March 2022 (continued)**

Fundraising standards

Harrogate and District NHS Foundation Trust is the beneficiary of the Charity. The Trust employs a fundraising team, the key objectives of the team include establishing and maintaining fundraising procedures, charity branding and a fund raising strategy for the Charity. The overall objectives are to generate sufficient income and capital growth to enable the Charity to carry out these purposes consistently, year on year.

The Charity has a Charity Funds Committee and part of the remit of this committee is to focus on fundraising matters prior to approval by the Corporate Trustee. The committee incorporates members of the fundraising team and members of the Corporate Trustee.

The Charity has policies in place to manage the correct management of charitable funds and activities, including but not limited to supporting individuals in fund raising activities and protecting vulnerable in the course of such activities.

The Charity is regulated by the fundraising regulator. The Charity has not received any complaints during the year.

Review of Investment Portfolio

The investment portfolio of Harrogate and District NHS Trust Foundation Trust is managed in Leeds by Brewin Dolphin on a discretionary basis within the constraints of an Ethical Investment Policy approved by the Corporate Trustee.

It is the practice that the investment advisers attend regular meetings of the Charitable Funds Committee. Detailed written reports are produced on a quarterly basis which value the portfolio and record its respective performance statistics. An integral part of the regular meetings is detailed discussion on the content of the report with particular reference to the performance aspect.

Brewin Dolphin is remunerated by an investment management fee of 0.6% per annum on the first £1million and 0.5% on the balance. The fee is invoiced quarterly on the funds under management at the end of the relevant quarter. VAT is charged in addition, but there are no commission charges levied.

As at 31 March 2022, the investment portfolio managed by Brewin Dolphin was valued at £1,830,218 excluding income and accrued interest. The portfolio produces an annual estimated gross income of £43,613 which is equivalent to a gross yield of 2.36%.

Over the 12 month period to 31 March 2022 UK bond and equity markets diverged heavily in terms of performance. The FTSE Government All Stocks index made a return of -5.08% while in equity markets the FTSE All Share index returned +13.03%. Global equities again performed better over the 12-month period with the FT World ex UK Index returning +14.87%. Over the year the portfolio made a total return of +3.23%. This compares to a return in the agreed benchmark of +9.55%.

At the year-end, 13.7% of assets were invested in fixed interest securities. The portfolio had 72.8% of assets invested in equities, with 23.7% allocated to UK equities and 49.1% to overseas equities. The majority of the UK equity exposure is made up of direct equity holdings whereas the overseas exposure is gained via unit trusts, direct US and European equities, as well as equities outside the US and Europe. The remaining assets were broken down into 9.9% in absolute return funds, 2.5% in Infrastructure and 1.1% held in cash.

The direct equity portion of the portfolio remains subject to an ethical constraints with the shares of companies predominantly involved with tobacco, armaments and where there is a proven poor human rights track record to be excluded.

The structure of the portfolio is in accordance with the Policy Statement which was agreed by the Trustee in November 2014 in accordance with the requirements of the Trustee Act 2000.

* All quoted performance figures are on a total return basis.

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Impact of CoVid-19

Looking forward into 2022/23, there will be a continued impact on the Charity as a result of CoVid-19. One impact is the impact on the valuation of the fund which is sensitive to the investment values held and the performance of these investments. A very positive impact however, is the increased profile of the NHS and the increased level of donations to NHS Charities, as the population show support for the NHS. We are seeing the quantity of Gifts in Kind reduce however we continue to actively manage this in accordance with best practice. We will be seeking to manage the risk of investment performance and returns and maximise the opportunity from the increased awareness and support for the NHS at the moment.

Going Concern

The financial statements have been prepared on a going concern basis which the Trustee consider to be appropriate for the following reasons. The business model of the charity is such that its charitable activities are limited to those which it has sufficient funds to support from the excess of funding received over the costs of administering the charity. The charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 6.

The Trustee have reviewed the cash flow forecasts for a period of 12 months from the date of approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period. The Trustee have also considered the implications of CoVid-19 on these cash flow forecasts and consider that as a result of its operating model explained above, even if no further funding is received in the 12 month period, the charity has sufficient cash reserves to pay all committed costs. Consequently, the Trustee are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements.

A Big Thank You

On behalf of the staff and patients who have benefited from improved services due to donations and legacies, the Corporate Trustee would like to thank all of those who have made charitable donations.

Approved on behalf of the Corporate Trustee.

Chief Executive - Mr Jonathan Coulter  Date: 28th September 2023

Director of Finance - Mr Jordan McKie  Date: 28th September 2023

**Trustee's Annual Report for Harrogate Hospital and Community Charity, supported by Friends of
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Statement of Trustee's responsibilities in respect of the Trustee's annual report and the financial statements

Under the trust deed of the charity and charity law, the Trustee is responsible for preparing the Trustee's Annual Report and the Accounts in accordance with applicable law and regulations. The trustees have elected to prepare the financial statements in accordance with UK Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

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

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the accounts;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements;
- assess the charity's ability as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

The Trustee are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the Trustee to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are responsible for such internal control as they determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

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

By Order of the Trustee

Signed:



Chief Executive - Mr Jonathan Coulter Date: 28th September 2023



Director of Finance - Mr Jordan McKie Date: 28th September 2023

Trustee's Annual Report for Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital

Independent Auditor Report to the Corporate Trustee of Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital

Opinion

We have audited the financial statements of the Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, Cash flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustee with respect to going concern are described in the relevant sections of this report.

Trustee's Annual Report for Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital

Independent Auditor Report to the Corporate Trustee of Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital (cont)

Other information

The trustee is responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept sufficient accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustee's Responsibilities Statement set out on page 10, the trustee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustee is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditors under the Charities Act 2011 and report in accordance with regulations made under that Act.

Trustee's Annual Report for Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital

Independent Auditor Report to the Corporate Trustee of Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital (cont)

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charity's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charity by discussions with trustees and updating our understanding of the sector in which the charity operates.

Laws and regulations of direct significance in the context of the charity include the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charity's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charity's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

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Independent Auditor Report to the Corporate Trustee of Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital (cont)

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the trustee those matters we are required to state to them in an auditor'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 our audit work, for this report, or for the opinions we have formed.

Saffery LLP
Chartered Accountants
Mitre House
North Park Road
Harrogate
North Yorkshire
HG1 5RX
Statutory Auditors
Date:

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Trustee's Annual Report for Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital
Statement of Financial Activities
for the year ended 31 March 2022

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
		£000	£000	£000	£000	£000
	Note					
Income:						
Donations and legacies	3	945	-	-	945	910
<i>Income from Charitable activities:</i>						
Fund raising events	4	8	-	-	8	11
Income from Investments	5	9	33	-	42	46
Total income and endowments		962	33	-	995	967
Expenditure:						
<i>Costs of raising funds:</i>						
Investment management costs		2	10	-	12	11
Charitable Activities	7	651	-	-	651	764
Total expenditure		653	10	-	663	775
Gross Transfer Between Funds		-	-	-	-	-
Net income and expenditure before investment gains/(losses)		309	23	-	332	192
Net gains on investments		3	-	14	17	346
Net Movement of Funds		312	23	14	349	538
Reconciliation of Funds						
Total Funds brought forward	13	398	49	1,739	2,186	1,648
Total Funds carried forward	13	710	72	1,753	2,535	2,186

The notes on pages 22 to 27 form part of these accounts

Trustee's Annual Report for Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital
Statement of Financial Activities - Prior Year
for the year ended 31 March 2021

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2021 £000	Total Funds 2020 £000
	Note	£000	£000	£000		
Income:						
Donations and legacies	3	910	-	-	910	608
<i>Income from Charitable activities:</i>						
Fund raising events	4	11	-	-	11	24
Income from Investments	5	9	37	-	46	58
Total income and endowments		930	37	-	967	690
Expenditure:						
<i>Costs of raising funds:</i>						
Investment management costs		1	10	-	11	12
Charitable Activities	7	727	37	-	764	756
Total expenditure		728	47	-	775	768
Gross Transfer Between Funds		-	-	-	-	-
Net income and expenditure before investment gains/(losses)		202	(10)	-	192	(78)
Net gains on investments		45	-	301	346	(199)
Net Movement of Funds		247	(10)	301	538	(277)
Reconciliation of Funds						
Total Funds brought forward	13	151	59	1,438	1,648	1,925
Total Funds carried forward	13	398	49	1,739	2,186	1,648

The notes on pages 22 to 27 form part of these accounts

Trustee's Annual Report for Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital
Statement of Financial Position
As at 31st March 2022

	Note	Unrestricted Funds £000	Restricted Funds £000	Endowment Funds £000	Total Funds 2022 £000	Total Funds 2021 £000
Fixed assets:						
Investments	10	77	-	1,753	1,830	1,815
		<u>77</u>	<u>-</u>	<u>1,753</u>	<u>1,830</u>	<u>1,815</u>
Current assets:						
Debtors	11	20	-	-	20	17
Cash at bank and in hand	11	643	72	-	715	391
		<u>663</u>	<u>72</u>	<u>-</u>	<u>735</u>	<u>408</u>
Liabilities:						
Creditors falling due within one year	12	(30)	-	-	(30)	(37)
		<u>633</u>	<u>72</u>	<u>-</u>	<u>705</u>	<u>371</u>
Net current assets						
		<u>633</u>	<u>72</u>	<u>-</u>	<u>705</u>	<u>371</u>
Total assets less current liabilities		710	72	1,753	2,535	2,186
Net assets		710	72	1,753	2,535	2,186
The funds of the charity:						
Endowment funds	13	-	-	1,753	1,753	1,739
Restricted income funds		-	72	-	72	49
Unrestricted income funds		710	-	-	710	398
Total charity funds		710	72	1,753	2,535	2,186

The notes on pages 22 to 27 form part of these accounts

Chief Executive - Mr Jonathan Coulter.....  Date: 28th September 2023

Director of Finance - Mr Jordan McKie  Date: 28th September 2023

Trustee's Annual Report for Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital
Statement of Financial Position - Prior Year
As at 31st March 2021

	Note	Unrestricted Funds £000	Restricted Funds £000	Endowment Funds £000	Total Funds 2021 £000	Total Funds 2020 £000
Fixed assets:						
Investments	10	76	-	1,739	1,815	1,414
		<u>76</u>	<u>-</u>	<u>1,739</u>	<u>1,815</u>	<u>1,414</u>
Current assets:						
Debtors	11	17	-	-	17	16
Cash at bank and in hand	11	342	49	-	391	269
		<u>359</u>	<u>49</u>	<u>-</u>	<u>408</u>	<u>285</u>
Liabilities:						
Creditors falling due within one year	12	(37)	-	-	(37)	(51)
Net current assets		<u>322</u>	<u>49</u>	<u>-</u>	<u>371</u>	<u>234</u>
Total assets less current liabilities		398	49	1,739	2,186	1,648
Net assets		<u>398</u>	<u>49</u>	<u>1,739</u>	<u>2,186</u>	<u>1,648</u>
The funds of the charity:	13					
Endowment funds		-	-	1,739	1,739	1,438
Restricted income funds		-	49	-	49	59
Unrestricted income funds		398	-	-	398	151
Total charity funds		<u>398</u>	<u>49</u>	<u>1,739</u>	<u>2,186</u>	<u>1,648</u>

**Trustee's Annual Report for Harrogate Hospital and Community Charity, supported by Friends of Harrogate
Hospital
Statement of Cash Flows
For the Year Ending 31 March 2022**

	Note	2021/22 £000	2020/21 £000
Cash flows from operating activities			
Net income for 2021/22 (as per the Statement of Financial Activities)		<u>349</u>	<u>538</u>
		349	538
Non-cash income and expense			
(Increase) in receivables	11	(3)	(1)
(Decrease) in payables	12	(7)	(14)
Increase/(Decrease) in Gains on Investment Revaluations	10	9	(291)
Net Cash Generated From Operations		<u>348</u>	<u>232</u>
Cash flows from investing activities			
Net cash flows from investing activities (excl. Revaluations)	10	<u>(24)</u>	<u>(110)</u>
Net cash used in investing activities		<u>(24)</u>	<u>(110)</u>
Cash flows from financing activities		-	-
Net cash generated/(used) in financing activities		<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents		<u>324</u>	<u>122</u>
Cash and cash equivalents at 1 April 2021		391	269
Cash and cash equivalents at 31 March 2022		<u>715</u>	<u>391</u>

The notes on pages 22 to 27 form part of these accounts

Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital - Notes to the Accounts

1. Accounting Policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at fair value. The accounts have been prepared in accordance with the Statement of Recommended Practice: 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 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The Charity is a public benefit entity.

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons. The business model of the charity is such that its charitable activities are limited to those which it has sufficient funds to support from the excess of funding received over the costs of administering the charity. The charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 6. The charity constitutes a public benefit entity as defined by FRS102. The accounts are presented in sterling and are rounded to the nearest thousand pound.

The Trustee has reviewed the cash flow forecasts for a period of 12 months from the date of approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period. The Trustee has also considered the implications of COVID-19 on these cash flow forecasts and consider that as a result of its operating model explained above, even if no further funding is received in the 12 month period, the charity has sufficient cash reserves to pay all committed costs. Consequently, the Trustee is confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements.

(b) Funds structure

Unrestricted income funds comprise those funds which the Trustee is free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the donor has made known their non binding wishes or where the Trustee, at its discretion, has created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

The charity has one permanent endowment fund. The income of the Elsie Sykes Endowment Fund can be used for medical equipment or medical research (excluding transplant or vivisection work).

The major funds held in each of these categories are disclosed in note 13.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

(d) Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is virtually certain; this will be once confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled.

Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital - Notes to the Accounts (continued)

1. Accounting Policies (continued)

(e) Resources expended

Expenditure is recognised when a liability is incurred and can be measured reliably.

(f) Irrecoverable VAT and Taxation

Irrecoverable VAT is charged against the category of resources expended for which it was incurred. Harrogate and District NHS Foundation Trust Charitable Fund is considered to pass the tests set out in paragraph 1 schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable trust for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

(g) Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs comprise direct costs and an apportionment of overhead costs.

(h) Governance and support costs

Other resources expended comprise all costs incurred in the running of the charity. These costs include costs related to statutory audit together with recharge of staff salaries.

(i) Fixed asset investments

Investments are stated at market value as at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The investments are included in the balance sheet at the closing dealing price at 31 March 2022.

(j) Unrealised / 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 sale proceeds and market value at the start of the year (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and market value at the start of the year (or purchase date if later).

2. Related party transactions

Harrogate and District NHS Foundation Trust is the beneficiary of the charity. The charity has provided funding to the Foundation Trust for approved expenditure amounting to £499,000 (2021: £645,000). As outlined in notes 11 and 12, the charity was owed £14k from the Foundation Trust (2021: £10k) and owed £17k to the Foundation Trust (2021: £34k).

During the year none of the members of the Board of Directors or senior NHS Foundation Trust staff or parties related to them were beneficiaries of the charity.

No member of the Board of Directors has received honoraria, emoluments or expenses in the year in respect of their service to the charity. The Trustee has not purchased trustee indemnity insurance.

Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital - Notes to the Accounts (continued)

3. Analysis of donations and legacies

	Unrestricted Funds £000	Restricted Funds £000	Total 2022 £000	Total 2021 £000
Donations	582	-	582	625
Gifts in Kind	74	-	74	229
Legacies	289	-	289	56
	945	-	945	910

In relation to the prior year, there were no donations or legacies to Restricted Funds.

Expenditure relating to Gifts in Kind can be found in note 7 as part of Staff Welfare and Amenities expenditure.

4. Analysis of income from fundraising events

	Unrestricted Funds £000	Restricted Funds £000	Total 2022 £000	Total 2021 £000
Other	8	-	8	11

In relation to the prior year, there was no fundraising event income to Restricted Funds.

5. Income from investments

	Unrestricted Funds £000	Restricted Funds £000	Total 2022 £000	Total 2021 £000
Quoted investments (fixed asset investments)	9	33	42	46
	9	33	42	46

In relation to the prior year, there was £37k of income investments to Restricted Funds.

6. Allocation of Governance Costs

Governance costs were allocated between the restricted and unrestricted funds, dependant on the work undertaken as part of projects related to the restricted funds. There were no projects utilising the restricted funds within 2021/22.

Apportionment of Governance Costs	Unrestricted Funds £000	Restricted Funds £000	Total 2022 £000
Staff Costs (see note 8)	140	-	140
Audit Fees (see note 9)	10	-	10
Computer Expenses	2	-	2
Total	152	-	152
Prior Year	Unrestricted Funds £000	Restricted Funds £000	Total 2021 £000
Staff Costs (see note 8)	80	25	105
Audit Fees (see note 9)	1	9	10
Computer Expenses	1	3	4
Total	82	37	119

Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital - Notes to the Accounts (continued)

7. Analysis of charitable expenditure

The charity made funds available to Harrogate and District NHS Foundation Trust in support of a range of charitable activities.

	2022	2021
	£000	£000
Medical Equipment	177	145
Staff Training	25	22
Computer Equipment	21	45
Staff Welfare and Amenities (incl. Gifts in Kind)	102	239
Patient Welfare and Amenities	174	194
Governance costs (see note 6)	152	119
	651	764

8. Analysis of staff costs

There are no staff directly employed by the Charity. Recharges are made for Harrogate and District NHS Foundation Trust staff time. The recharge for the year ended 31 March 2022 was £140,000 (2021: £105,000). No staff had emoluments in excess of £60,000 (2021: £nil).

9. Auditor's remuneration

The auditor's remuneration for the financial year ended 31 March 2022 was £10,000 the cost included within the financial statements was based on previous years remuneration as at time of doing the accounts no auditor had been appointed (the auditor's remuneration for the financial year ending 31 March 2021 was £9,576).

10. Fixed asset investments

Movement in fixed asset investments	2022	2021
	£000	£000
Market value brought forward	1,815	1414
Additions at cost	408	522
Disposals at carrying value	(410)	(467)
Realised Gain on disposals	26	55
Net Gains on revaluation	(9)	291
Market value as at 31 March 2022	1,830	1,815

Fixed asset investments:

Common investment funds	Percentage of the		2022	2021
	2022	2021	£000	£000
Fixed Interest Investments	13.80	14.10	252	256
Commercial Properties	0.00	0.80	-	14
UK Investments	37.10	37.00	679	672
Overseas Investments	49.10	48.10	899	873
	100.00	100.00	1,830	1,815

There are no direct investments held outside of the UK by the charity.

Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital - Notes to the Accounts (continued)

11. Current assets

	2022	2021
	£000	£000
Debtors: amounts falling due within one year		
Accrued income (see below)	6	7
Other debtors (see below)	14	10
	<u>20</u>	<u>17</u>

Accrued income comprises £6,000 dividends declared before 31 March 2022 but not due to be paid until after the year end which will be received in the year ending 31 March 2022. Other debtors wholly represent any sums owed to the charity by a related party, Harrogate and District NHS Foundation Trust, at the year end for income collected by the Trust on behalf of the charity.

Analysis of cash and deposits

	2022	2021
	£000	£000
Government Banking Service	697	376
Investment Fund Manager	18	15
	<u>715</u>	<u>391</u>

12. Current liabilities

	2022	2021
	£000	£000
Creditors: amounts falling due within one year		
Other Creditors (see below)	17	34
Accruals	13	3
	<u>30</u>	<u>37</u>

Other creditors represent sums owed at the year end by the charity to a related party, Harrogate and District NHS Foundation Trust, for costs incurred by the Trust on behalf of the charity in the furtherance of the charity's objects.

**Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital - Notes to the Accounts
(continued)**

13. Analysis of Funds

	Balance at 1 April 2021 £000	Incoming Resources £000	Resources expended £000	Investment gain £000	Balance at 31 March 2022 £000
Endowment Funds					
Elsie Sykes Endowment	1,739	-	-	14	1,753
	1,739	-	-	14	1,753
Restricted Funds					
Scanner Appeal	83	-	-	-	83
Other	(34)	33	(10)	-	(11)
	49	33	(10)	-	72
Material Unrestricted and Designated Funds					
Rheumatology RA- Team	23	-	-	-	23
Breast Care Services	26	-	-	-	26
Breast Unit	-	100	-	-	100
Ferndale Ward Midwifery	29	-	(1)	-	28
Adult Community Services	74	13	(5)	-	82
Covid 19 Urgent appeal	93	1	(62)	-	32
Sir Robert Ogden Macmillan Centre	44	187	(67)	-	164
General Fund	(615)	299	(208)	-	(524)
Friends General Fund	66	17	(16)	-	67
Crem Fees	23	-	(2)	-	21
Staff Car Parking	19	100	-	-	119
NHS S3 Grant	-	94	(20)	-	74
Capital	139	-	(111)	-	28
Linden Trust	20	-	-	-	20
Other	457	151	(161)	3	450
	398	962	(653)	3	710

The Trustee set an opening or closing balance of £20,000 or above as the threshold for reporting these funds.

**Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital - Notes to the Accounts
(continued)**

13. Analysis of Funds (continued)

Previous Year	Balance at 1 April 2020 £000	Incoming Resources £000	Resources expended £000	Investment Loss £000	Balance at 31 March 2021 £000
Endowment Funds					
Elsie Sykes Endowment	1,438	-	-	301	1,739
	1,438	-	-	301	1,739
Restricted Funds					
Scanner Appeal	83	-	-	-	83
Other	(24)	37	(47)	-	(34)
	59	37	(47)	-	49
Material Unrestricted and Designated Funds					
Rheumatology RA- Team	22	-	-	1	23
Breast Care Services	14	11	-	1	26
Ferndale Ward Midwifery	27	-	(1)	3	29
Adult Community Services	94	50	(74)	4	74
Covid 19 Urgent appeal	-	200	(107)	-	93
Sir Robert Ogden Macmillan Centre	51	22	(31)	2	44
General Fund	(612)	426	(429)	-	(615)
Friends General Fund	53	21	(8)	-	66
Crem Fees	-	23	-	-	23
Linden Trust	19	1	-	-	20
Other	483	176	(78)	34	615
	151	930	(728)	45	398

The Trustee set an opening or closing balance of £20,000 or above as the threshold for reporting these funds.

Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital - Notes to the Accounts (continued)

14. Description of Funds

Name of Fund	Description, nature and purposes of the fund
The Elsie Sykes Endowment Trust	This endowment was a gift from Elsie Sykes in 1978. The Trustee may spend the income receivable from the capital in order to fund medical equipment or medical research (excluding transplant or vivisection work).
Scanner Appeal	This fund is for the specific purchase of a Scanner by the Harrogate and District NHS Foundation Trust.
Rheumatology RA-Team	This fund has the designated objective to be used by the Rheumatology RA Team for any charitable purpose for the relief of sickness of patients who are or have been treated at any health care facility provided by the Harrogate and District NHS Foundation Trust.
Breast Care Services	This fund has the designated objective to be used by the Breast Care Services for any charitable purpose for the relief of sickness of patients who are or have been treated at any health care facility provided by the Harrogate and District NHS Foundation Trust.
Breast Unit	This fund has the designated objective to be used by the Breast Care Services for any charitable purpose for the relief of sickness of patients who are or have been treated at any health care facility provided by the Harrogate and District NHS Foundation Trust.
Ferndale Ward Midwifery	This fund has the designated objective to be used by the Ferndale Ward Midwifery for any charitable purpose for the relief of sickness of patients who are or have been treated at any health care facility provided by the Harrogate and District NHS Foundation Trust.
Adult Community Services	This fund has the designated objective to be used by the Adult Community Services Teams for any charitable purpose relating to the NHS.
Covid 19 Urgent Appeal	This fund has general objects for any charitable purpose relating to the NHS.
Sir Robert Ogden Macmillan Centre	This fund has the designated objective to be used by the Sir Robert Ogden Macmillan Centre for any charitable purpose for the relief of sickness of patients who are or have been treated at any health care facility provided by the Harrogate and District NHS Foundation Trust.
General Fund	This fund has general objects for any charitable purpose relating to the NHS.
Friends General Fund	This fund has general objects for any charitable purpose relating to the NHS.
Crem Fees	This fund has general objects for any charitable purpose relating to the NHS.
Staff Car Parking	This fund has general objects for any charitable purpose relating to the NHS.
NHS S3 Grant	This fund has general objects for any charitable purpose relating to the NHS.
Capital	This fund has general objects for any charitable purpose relating to the NHS.
Linden Trust	This is an award received by the charity in May 2018, to be used towards something strategic and has yet to be allocated to a project.

The Trustee set an opening or closing balance of £20,000 or above as the threshold for reporting these funds.

15. Parent organisation

These financial statements are consolidated within the Harrogate and District NHS Foundation Trust Consolidated Financial Statements. Harrogate and District NHS Foundation Trust is a entity operating in the National Health Service in England. The ultimate parent holding is considered as the Department of Health and Social Care.