



**Annual Report and Accounts for Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital for 2022/23 (registered charity number 1050008).**

**Trustee's Annual Report for Harrogate Hospital and Community Charity, supported by Friends of  
Harrogate Hospital  
for the year ended  
31 March 2023**

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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 2023

## Foreword

The Corporate Trustee presents the Charitable Funds Annual Report together with the Audited Accounts for the year ended 31 March 2023.

The Charity's annual report and accounts for the year ended 31 March 2023 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 168 individual funds as at the 31 March 2023 (180 funds as at 31 March 2022) 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:

<b>Name</b>	<b>Position</b>
Mrs S Armstrong	Chair
Mr J Coulter	Chief Executive Officer
Mrs E Nunez	Director of Nursing, Midwifery and Allied Health Professionals (AHPs) and Acting Deputy Chief Executive
Dr J Andrews	Executive Medical Director
Mr J McKie	Acting Director of Finance
Mr M Graham	Director of Strategy and Transformation
Mr R Nightingale	Chief Operating Officer
Mrs A Wilkinson	Director of People and Culture
Mr R Stiff	Non-Executive Director
Mr A Papworth	Non-Executive Director and Vice Chair
Mrs M Taylor	Non-Executive Director (Left post 30 September 2022)
Ms L Robson	Non-Executive Director and Senior Independent Director
Mr J Cross	Non-Executive Director
Mr W Sampson (OBE)	Non-Executive Director
Miss Chiara De Biase	Non-Executive Director (Commenced 3 October 2022)
Mrs Julia Weldon	Non-Executive Director (Commenced 7 November 2022)
Mrs A Bulmer	Associate Non-Executive Director (Commenced 10 October 2022)
Ms K Melly	Associate Non-Executive Director (Commenced 3 October 2022)

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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 S Armstrong	Chair
Mr M Graham	Director of Strategy and Transformation
Mr R Nightingale	Chief Operating Officer
Mr J McKie	Acting Director of Finance
Mr J Cross	Non-Executive Director

Representatives from the Trust's investment fund managers, RBC 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**

RBC Brewin Dolphin Limited  
10 Wellington Place  
Leeds  
LS1 4AN

**Auditors**

Saffery LLP  
Mitre House  
North Park Road  
Harrogate  
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 Corporate Trustee. 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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**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.

**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 specialities.

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 decreased by £297,000 during the year, this is after an unrealised and realised loss of £124,000 on investments and a net outflow of funds of £173,000. The value of the reserves can and will fluctuate over financial year ends.

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**Financial review**

The net assets of the Charitable Funds as at 31 March 2023 were £2,238,000 (2022: £2,535,000). Overall net assets decreased by £297,000 (2022: decrease of £349,000) with a realised and unrealised loss on investments of £124,000 (2022: gain of £17,000) plus an excess of expenditure over income £173,000 (2022: excess of income of £332,000).

The charity continues to rely on donations, legacies and investment income as the main sources of income. Total income decreased by £233,000 when compared to the previous financial year, this is mainly due to lower donation and legacy income £630,000 (2022: £945,000) and higher fund raising event income £72,000 (2022: £8,000).

Of the total expenditure of £935,000 (2022: £663,000), charitable expenditure on direct charitable activity was £923,000 (2022: £651,000) across a range of programmes.

**Achievements and performance**

**Purchase of new medical equipment**

The total spend on new medical equipment of £278,000 (2022: £177,000) 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 a Optical Coherence Tomography kit (OCT) (£67,900), Anterior Platform (£53,020) and Bladder Scanners (£28,336). These purchases are not held as capital by the charity, they are grant expenditure.

**Staff Training**

Staff training expenditure of £20,000 (2022: £25,000) 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.

**Staff welfare and amenities**

Staff welfare and amenities expenditure of £209,000 (2022: £28,000) was used by the charity to finance staff long service awards and social activities. In addition this funded hardship grant payments to some staff members, staff Christmas meals and providing/improving staff wellbeing areas and facilities.

**Patient welfare and amenities**

The patient welfare and amenities heading of £166,000 (2022: £174,000) included the purchase of fixtures and fittings, patient information DVD's and leaflets.

**Performance management**

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**

Harrogate Hospital & Community Charity's (HHCC) mission continues to be going above and beyond the provision of the NHS to improve treatment and facilities for patients and colleagues at Harrogate and District NHS Foundation Trust (HDFT). As HDFT's Community services continue to grow discussions have commenced as to how HHCC can best support our wider geographical area and be the charity of choice to benefit the children, young people and families who access the Trust's services.

**Trustee's Annual Report for Harrogate Hospital and Community Charity, supported by Friends of  
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**Plans for future periods (continued)**

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.

**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 has not received any complaints during the year.

**Review of Investment Portfolio**

The investment portfolio of Harrogate and District NHS Trust Foundation is managed in Leeds by RBC 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.

RBC 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 or transaction charges levied.

As at 31 March 2023, the investment portfolio managed by the RBC Brewin Dolphin was valued at £1,685,160 (2022: £1,830,218), excluding income and accrued interest. The portfolio produced an annual estimated gross income of £46,708 (2022: £43,613), which was an equivalent gross yield of 2.77%.



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**Review of Investment Portfolio (continued)**

Over the 12-month period to 31 March 2023, markets were dominated by Russia's invasion of Ukraine. This led to greater inflationary pressures due to increased energy costs, and subsequent wage increases which kept inflation higher for longer than initially expected. Central banks were forced to respond with an interest rate hiking cycle which has been the primary force behind market performances. The FTSE All Share showed a positive return of +2.92%, which can be explained by the UK markets greater relative exposure to oil and bank stocks which were beneficiaries of the higher oil price and higher interest rate environment. In contrast, the UK bond class performed poorly, which can be represented by the FTSE Government All Stocks returning -16.27%. Global equities performed relatively worse than the UK market over the 12-month period, with the FTSE World Index returning -0.69%. Over the same period, the portfolio returned -4.52%, which compares to the agreed Risk Level 6 benchmark return of -1.43%.

At year-end, 15.4% of the assets were invested in fixed interest securities. The equity allocation was 69.2%, 20.8% of which was invested in UK equities, while the remaining 48.4% was invested in overseas equities. The majority of UK equity exposure is made up of direct equity holdings whereas the overseas exposure is gained via unit trusts and direct US and European equities. The remaining assets were broken down into 10.5% absolute return funds, 2.3% in infrastructure and 2.6% in cash.

The direct equity portion of the portfolio remains subject to ethical constraints with the shares of companies predominantly involved with tobacco, armaments, pornography and where there is 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.

**Going Concern**

The financial statements have been prepared on a going concern basis which the Trustee considers 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 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.

**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 Officer - Mr Jonathan Coulter .....  Date: 29th January 2024

Acting Director of Finance - Mr Jordan McKie .....  Date: 29th January 2024

**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 financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the excess of expenditure over income 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 Trustees 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 Trustees 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 Trustees 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 Officer - Mr Jonathan Coulter .....  Date: 29th January 2024

Acting Director of Finance - Mr Jordan McKie .....  Date: 29th January 2024

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

### **Independent Auditors' 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 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, Statement of Cashflows 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 2023 and of its income and expenditure 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 trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

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

### **Independent Auditors' Report to the Corporate Trustee of Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital (cont)**

#### **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.

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 trustee, 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 the trustee 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.

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

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.

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](http://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.

DocuSigned by:  
  
4F568C43DB3B438...

**Saffery LLP**  
Chartered Accountants  
Mitre House  
North Park Road  
Harrogate  
HG1 5RX

30 January 2024

**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 2023**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total Funds 2023 £000</b>	<b>Total Funds 2022 £000</b>
	<b>Note</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>		
<b>Income:</b>						
Donations and legacies	3	630	-	-	<b>630</b>	945
<i>Income from Charitable activities:</i>						
Fund raising events	4	72	-	-	<b>72</b>	8
Income from Investments	5	18	42	-	<b>60</b>	42
<b>Total income and endowments</b>		<b>720</b>	<b>42</b>	<b>-</b>	<b>762</b>	995
<b>Expenditure:</b>						
<i>Costs of raising funds:</i>						
Investment management costs		12	-	-	<b>12</b>	12
Charitable Activities	7	923	-	-	<b>923</b>	651
<b>Total expenditure</b>		<b>935</b>	<b>-</b>	<b>-</b>	<b>935</b>	663
<b>Net income and expenditure before investment gains/(losses)</b>		<b>(215)</b>	<b>42</b>	<b>-</b>	<b>(173)</b>	332
Net gains/(losses) on investments	10	(37)	-	(87)	<b>(124)</b>	17
Gross Transfer Between Funds	13	35	(35)	-	<b>-</b>	-
<b>Net Movement of Funds</b>		<b>(217)</b>	<b>7</b>	<b>(87)</b>	<b>(297)</b>	349
<b>Reconciliation of Funds</b>						
Total Funds brought forward	13	710	72	1,753	<b>2,535</b>	2,186
<b>Total Funds carried forward</b>	13	<b>493</b>	<b>79</b>	<b>1,666</b>	<b>2,238</b>	2,535

The statement of financial activities includes all recognised gains and losses in the year and all relates to continuing operations.

A full comparative statement of financial activities is shown at note 17.

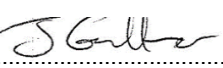
The notes on pages 17 to 28 form part of these accounts


**Trustee's Annual Report for Harrogate Hospital and Community Charity, supported by Friends of Harrogate  
Hospital  
Statement of Financial Position  
As at 31 March 2023**

	Note	Unrestricted Funds £000	Restricted Funds £000	Endowment Funds £000	Total Funds 2023 £000	Total Funds 2022 £000
<b>Fixed assets:</b>						
Investments	10	19	-	1,666	<b>1,685</b>	1,830
		<u>19</u>	<u>-</u>	<u>1,666</u>	<u><b>1,685</b></u>	<u>1,830</u>
<b>Current assets:</b>						
Debtors	11	29	5	-	<b>34</b>	20
Cash at bank and in hand	11	492	74	-	<b>566</b>	715
		<u>521</u>	<u>79</u>	<u>-</u>	<u><b>600</b></u>	<u>735</u>
<b>Liabilities:</b>						
Creditors falling due within one year	12	(47)	-	-	<b>(47)</b>	(30)
<b>Net current assets</b>		<u>474</u>	<u>79</u>	<u>-</u>	<u><b>553</b></u>	<u>705</u>
<b>Total assets less current liabilities</b>		<b>493</b>	<b>79</b>	<b>1,666</b>	<b>2,238</b>	2,535
<b>Net assets</b>		<u><b>493</b></u>	<u><b>79</b></u>	<u><b>1,666</b></u>	<u><b>2,238</b></u>	<u>2,535</u>
<b>The funds of the charity:</b>						
Endowment funds		-	-	1,666	<b>1,666</b>	1,753
Restricted income funds		-	79	-	<b>79</b>	72
Unrestricted income funds		493	-	-	<b>493</b>	710
<b>Total charity funds</b>	13	<u><b>493</b></u>	<u><b>79</b></u>	<u><b>1,666</b></u>	<u><b>2,238</b></u>	<u>2,535</u>

The notes on pages 17 to 28 form part of these accounts

The financial statements were approved by the Board and signed on their behalf by:

Chief Executive Officer - Mr Jonathan Coulter.....  Date: 29th January 2024

Acting Director of Finance - Mr Jordan McKie .....  Date: 29th January 2024

**Trustee's Annual Report for Harrogate Hospital and Community Charity, supported by Friends of Harrogate  
Hospital  
Statement of Cash Flows  
For the Year Ended 31 March 2023**

	<b>Note</b>	<b>2023 £000</b>	<b>2022 £000</b>
<b>Cash flows from operating activities</b>			
Net income/(expenditure) for the year (as per the Statement of Financial Activities)		<u>(297)</u>	<u>349</u>
		<b>(297)</b>	<b>349</b>
<b>Non-cash income and expense</b>			
(Increase) in receivables	11	<b>(14)</b>	(3)
Increase/(Decrease) in payables	12	<b>17</b>	(7)
Increase/(Decrease) in Gains on Investment Revaluations	10	<u><b>123</b></u>	<u>9</u>
<b>NET CASH GENERATED FROM OPERATIONS</b>		<u><b>(171)</b></u>	<u><b>348</b></u>
<b>Cash flows from investing activities</b>			
Investment Additions	10	<b>(156)</b>	(408)
Proceeds from Sale of investments	10	<b>177</b>	410
Realised Gain/(Loses) on Sale of investments	10	<u><b>1</b></u>	<u>(26)</u>
<b>Net cash used in investing activities</b>		<u><b>22</b></u>	<u>(24)</u>
<b>Cash flows from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net cash generated/(used) in financing activities</b>		<u><b>-</b></u>	<u><b>-</b></u>
<b>Net increase in cash and cash equivalents</b>		<u><b>(149)</b></u>	<u><b>324</b></u>
Cash and cash equivalents at 1 April 2022		<b>715</b>	<b>391</b>
<b>Cash and cash equivalents at 31 March 2023</b>		<u><b>566</b></u>	<u><b>715</b></u>

There was no debt at the end of the year.



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

### **1. Accounting Policies**

#### **(a) Basis of preparation**

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) 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 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 Trustees 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 Trustees 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 Trustees 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.

#### **(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, including investment and fundraising activities, 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.

#### **(e) Resources expended**

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

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

### **1. Accounting Policies (continued)**

#### **(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 2023.

#### **(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).

#### **(k) Financial instruments**

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

#### **(l) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital.

#### **(m) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid. Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

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

### **(n) Creditors, loans and provisions**

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due. Financial liabilities are derecognised when, and only when, the charity's obligations are discharged, cancelled or they expire. Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

### **(o) Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the Trustee is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below.

#### **Critical judgement - Legacies**

Legacies are recognised as income when probate has been granted, the charity has established its entitlement to the funds and where sufficient information is available to allow it to measure its entitlement with sufficient accuracy. Judgement can be exercised over entitlement and/or measurement.

### **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 £673,000 (2022: £499,000). As outlined in notes 11 and 12, the charity was owed £27,000 from the Foundation Trust (2022: £14,000) and owed £34,000 to the Foundation Trust (2022: £17,000).

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 2023 £000	Total 2022 £000
Donations	248	-	248	582
Gifts in Kind	98	-	98	74
Legacies	284	-	284	289
	<b>630</b>	<b>-</b>	<b>630</b>	<b>945</b>

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 2023 £000	Total 2022 £000
Other	72	-	72	8
	<b>72</b>	<b>-</b>	<b>72</b>	<b>8</b>

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

### 5. Income from investments

	Unrestricted Funds £000	Restricted Funds £000	Total 2023 £000	Total 2022 £000
Quoted investments (fixed asset investments)	18	42	60	42
	<b>18</b>	<b>42</b>	<b>60</b>	<b>42</b>

In relation to the prior year, 33k of investment income was included in Restricted Funds.

### 6. Allocation of Governance Costs

During the financial year ending 31 March 2023 governance costs were charged to the General Fund (unrestricted).

#### Apportionment of Governance Costs

	Unrestricted Funds £000	Restricted Funds £000	Total 2023 £000
Staff Costs (see note 8)	140	-	140
Audit Fees (see note 9)	10	-	10
Other	2	-	2
<b>Total</b>	<b>152</b>	<b>-</b>	<b>152</b>

#### Prior Year

	Unrestricted Funds £000	Restricted Funds £000	Total 2022 £000
Staff Costs (see note 8)	140	-	140
Audit Fees (see note 9)	10	-	10
Other	2	-	2
<b>Total</b>	<b>152</b>	<b>-</b>	<b>152</b>

## 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.

	2023 £000	2022 £000
Medical Equipment	278	177
Staff Training	20	25
Computer Equipment	-	21
Staff Welfare and Amenities	209	28
Patient Welfare and Amenities	166	174
Governance costs (see note 6)	152	152
Gifts in Kind	98	74
	<b>923</b>	<b>651</b>

All expenditure in relation to charitable activities in the current and prior year was unrestricted.

### 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 2023 was £140,000 (2022: £140,000). No staff had emoluments in excess of £60,000.

### 9. Auditor's remuneration

The auditors remuneration for the audit of the financial statements for the financial year ended 31 March 2023 is estimated at £10,000 (2022: £10,000) based on the cost included within the financial statements from the previous financial year.

### 10. Fixed asset investments

Movement in fixed asset investments	2023 £000	2022 £000
Market value brought forward	1,830	1815
Additions at cost	156	408
Disposals at carrying value	(177)	(410)
Realised Gain/(Losses) on disposals	(1)	26
Net (Losses) on revaluation	(123)	(9)
<b>Market value as at 31 March 2023</b>	<b>1,685</b>	<b>1,830</b>

#### Fixed asset investments:

Common investment funds	2023 Portfolio Percentage (%)	2022 Portfolio Percentage (%)	2023 £000	2022 £000
Fixed Interest Investments	15.79	13.80	266	252
UK Investments	34.54	37.10	582	679
Overseas Investments	49.67	49.10	837	899
	<b>100.00</b>	<b>100.00</b>	<b>1,685</b>	<b>1,830</b>

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

	2023 £000	2022 £000
<b>Debtors: amounts falling due within one year</b>		
Accrued income (see below)	7	6
Other debtors (see below)	27	14
	<u>34</u>	<u>20</u>

Accrued income comprises of £7,000 dividends declared before 31 March 2023 (2022: £6,000) but not due to be paid until after the year end which will be received in the year ending 31 March 2024. 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

	2023 £000	2022 £000
Government Banking Service	527	697
Investment Fund Manager	39	18
	<u>566</u>	<u>715</u>

### 12. Current liabilities

	2023 £000	2022 £000
<b>Creditors: amounts falling due within one year</b>		
Other Creditors (see below)	34	17
Accruals	13	13
	<u>47</u>	<u>30</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 2022	Incoming Resources	Resources expended	Transfer between Funds	Investment gain/(losses)	Balance at 31 March 2023
	£000	£000	£000	£000	£000	£000
<b>Endowment Funds</b>						
Elsie Sykes Endowment	1,753	-	-	-	(87)	1,666
	<u>1,753</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(87)</u>	<u>1,666</u>
<b>Restricted Funds</b>						
Scanner Appeal	83	-	-	-	-	83
Other	(11)	42	-	(35)	-	(4)
	<u>72</u>	<u>42</u>	<u>-</u>	<u>(35)</u>	<u>-</u>	<u>79</u>
<b>Material Unrestricted and Designated Funds</b>						
Rheumatology RA- Team	24	-	-	-	-	24
Breast Care Services	26	-	-	-	-	26
Breast Unit	100	-	-	-	-	100
Ferndale Ward Midwifery	28	-	-	-	-	28
Adult Community Services	82	1	(37)	-	-	46
Covid 19 Urgent appeal	32	-	(10)	-	-	22
Sir Robert Ogden Macmillan Centre	163	47	(122)	-	-	88
General Fund	(524)	296	(404)	35	(37)	(634)
Friends General Fund	67	38	(23)	-	-	82
Crem Fees	21	-	-	-	-	21
Staff Car Parking	119	68	(101)	-	-	86
NHS S3 Grant	52	-	(24)	-	-	28
Capital	50	50	-	-	-	100
Linden Trust	21	-	-	-	-	21
Special Care Baby Unit (Patients)	13	17	-	-	-	30
Other	436	203	(214)	-	-	425
	<u>710</u>	<u>720</u>	<u>(935)</u>	<u>35</u>	<u>(37)</u>	<u>493</u>

The £35,000 transfer between funds relates to a correction of prior year expenditure allocations.

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 - Prior Year

	Balance at 1 April 2022	Incoming Resources	Resources expended	Transfer between Funds	Investment gain/(losses)	Balance at 31 March 2023
	£000	£000	£000	£000	£000	£000
<b>Endowment Funds</b>						
Elsie Sykes Endowment	1,739	-	-	-	14	1,753
	<u>1,739</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14</u>	<u>1,753</u>
<b>Restricted Funds</b>						
Scanner Appeal	83	-	-	-	-	83
Other	(34)	33	-	(10)	-	(11)
	<u>49</u>	<u>33</u>	<u>-</u>	<u>(10)</u>	<u>-</u>	<u>72</u>
<b>Material Unrestricted and Designated Funds</b>						
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
	<u>398</u>	<u>962</u>	<u>(653)</u>	<u>-</u>	<u>3</u>	<u>710</u>

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**

<b>Name of Fund</b>	<b>Description, nature and purposes of the fund</b>
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.
Special Care Baby Unit (Patients)	This fund has general objects for any charitable purpose relating to the NHS.

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

**15. Parent organisation**

These financial statements are consolidated within the Harrogate and District NHS Foundation Trust Consolidated Financial Statements.

**16. Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustee has considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 if the restatement of comparative items were required. No restatements were required.

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

**17. Statement of Financial Activities - Prior Year  
for the year ended 31 March 2022**

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

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

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