



**Trustee's Annual Report and Accounts 2023/24**

**Harrogate Hospital and Community Charity,  
supported by Friends of Harrogate Hospital**

**(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 2024**

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## **Foreword**

The Corporate Trustee presents the Charitable Funds Annual Report together with the Audited Accounts for the year ended 31 March 2024.

The Charity's annual report and accounts for the year ended 31 March 2024 have been prepared by the Corporate Trustee in accordance with the Charities Act 2011 and the Charities (Accounts & Reports) Regulations 2008 and the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102, effective 1 January 2019). 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 19 January 1996. The charity is constituted of 152 individual funds as at the 31 March 2024 (168 funds as at 31 March 2023) 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:

### **Non-executive Directors**

Sarah Armstrong	Chair
Jeremy Cross	Non-executive Director
Chiara De Biase	Non-executive Director
Andrew Papworth	Non-executive Director and Vice Chair
Laura Robson	Non-executive Director and Senior Independent Director
Wallace Sampson OBE	Non-executive Director
Richard Stiff	Non-executive Director (Left post 31st July 2023)
Julia Weldon	Non-executive Director

### **Associate Non-executive Directors**

Azlina Bulmer	Associate Non-executive Directors
Kama Melly	Associate Non-executive Directors

### **Executive Directors**

Jonathan Coulter	Chief Executive Officer
Jacqueline Andrews	Executive Medical Director
Matthew Graham	Director of Strategy and Transformation
Jordan McKie	Director of Finance
Russell Nightingale	Chief Operating Officer
Angela Wilkinson	Director of People and Culture
Emma Nunez	Director of Nursing, Midwifery and Allied Health Professionals (AHPs) and Deputy Chief Executive

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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	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  
10 Wellington Place  
Leeds  
LS1 4AP

**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 charities administered are treated as special trusts of the umbrella charity. The nature of its governing document is a trust deed (dated 4 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.

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**Structure, Governance and Management** (continued)

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 and 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.

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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 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.

The Charity funds management has discretion over the unrestricted funds, which had a total balance at 31 March 2024 of £341k and included a negative value for the general fund, see note 13.1. The management will review these balances in future to ensure each fund balance remains positive.

Reserves increased by £17k during the year. This arose from £743k of income, expenditure of £856k, an unrealised gain on investments of £113k and a realised gain on investments of £17k. Reserves decreased by £297k in the previous year.

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## **Financial review**

The net assets of the Charitable Funds as at 31 March 2024 were £2,255k (2023: £2,238k). Overall net assets increased by £17k (2023: decrease of £297k) with a realised and unrealised gain on investments of £130k (2023: loss of £124k) plus an excess of expenditure over income of £113k (2023: excess of expenditure £173k).

The Charity continues to rely on donations, legacies and investment income as the main sources of income. Total income decreased by £19k when compared to the previous financial year, this is mainly due to lower fund raising income of £39k (2023: £72k) but higher income from investments of £77k (2023: £60k).

Of the total expenditure of £856k (2023: £935k), charitable expenditure on direct charitable activity was £841k (2023: £923k) across a range of programmes.

## **Achievements and performance**

### **- Purchase of new medical equipment**

The total spend on new medical equipment was £25k (2023: £278k). These purchases are not held as capital by the Charity and are expensed because the equipment is used by the Trust and not the charity.

### **- Staff Training**

Staff training expenditure of £23k (2023: £20k) 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 £206k (2023: £209k) was used by the Charity to finance staff benefits 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 £322k (2023: £166k) includes services provided by personnel dedicated to the charity's work, the purchase of fixtures and fittings, and other goods purchased for patients.

## **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, development of a Foundation to support our children, young people and families across our geographical footprint of Yorkshire and the North East has commenced. The Great Start In Life Foundation will be launched in September 2024 to enhance the Trust's Great Start In Life Ambition.

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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 charitable funds and activities, including but not limited to supporting individuals in fund raising activities and protecting vulnerable individuals in the course of such activities.

The Charity's fundraising activities follow the Fundraising Regulator's Code of Fundraising Practice.

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 2024, the investment portfolio managed by the RBC Brewin Dolphin was valued at £1,821k (2023: £1,685k), excluding income and accrued interest. The portfolio produced an annual estimated gross income of £77k (2023: £60k), see note 5, which was an equivalent gross yield of 2.36% (2023: 2.77%) and portfolio gains of £17k realised on disposals plus £113k on revaluation, see note 10.



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**Review of Investment Portfolio (continued)**

RBC Brewin Dolphin have provided a detailed annual report of the Charity's holdings, transactions and performance. This incorporated a market commentary which included a reflection on the final quarter of 2023 that despite uncertainty and conflict, there is reason for markets to be optimistic; additional observations noted the investment risks arising from inflation, wars, supply chains, global demand and recession and that uncertainty persists.

Note 10 illustrates the mix of investment funds held by the Charity at year end which was 55% overseas investments, 29% UK investments and 16% fixed interest investments.

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: 21st January 2025



Director of Finance - Mr Jordan McKie ..... Date: 21st January 2025

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**Statement of Trustee's responsibilities in respect of the Trustee's annual report and the financial statements**

The Trustee is responsible for preparing the trustee's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of 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 trustee is required to:

- 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, applicable regulations and the provisions of the Trust deed. 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: 21st January 2025

  
Director of Finance - Mr Jordan McKie ..... Date: 21st January 2025

## **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 2024 which comprise the Statement of Financial Activities, the Balance Sheet, 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 2024 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 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.

## **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.

## **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.

**Saffery LLP**  
10 Wellington Place  
Leeds  
LS1 4AP



### **Statutory Auditors**

Date: 24 January 2025

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

**Statement of Financial Activities  
for the year ended 31 March 2024**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total Funds 2024</b>	<b>Total Funds 2023</b>
		<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
	<b>Note</b>					
<b>Income:</b>						
Donations and legacies	3	577	50	-	<b>627</b>	630
Other trading activities:						
Fund raising events	4	39	-	-	<b>39</b>	72
Income from Investments	5	22	55	-	<b>77</b>	60
<b>Total income and endowments</b>		<b>638</b>	<b>105</b>	<b>-</b>	<b>743</b>	762
<b>Expenditure:</b>						
<i>Costs of raising funds:</i>						
Investment management costs		15	-	-	<b>15</b>	12
Charitable Activities	7	840	1	-	<b>841</b>	923
<b>Total expenditure</b>		<b>855</b>	<b>1</b>	<b>-</b>	<b>856</b>	935
<b>Net (expenditure)/income before investment gains(losses)</b>		<b>(217)</b>	<b>104</b>	<b>-</b>	<b>(113)</b>	(173)
Net gains/(losses) on investments	10	32	-	98	<b>130</b>	(124)
Gross Transfer Between Funds	13	33	(33)		<b>-</b>	-
<b>Net Movement of Funds</b>		<b>(152)</b>	<b>71</b>	<b>98</b>	<b>17</b>	(297)
<b>Reconciliation of Funds</b>						
Total Funds brought forward	13	493	79	1,666	<b>2,238</b>	2,535
<b>Total Funds carried forward</b>	13	<b>341</b>	<b>150</b>	<b>1,764</b>	<b>2,255</b>	2,238

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 financial statements

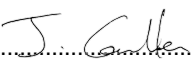
**Balance Sheet**  
**for the year ended 31 March 2024**

	<b>Note</b>	<b>Unrestricted Funds £000</b>	<b>Restricted Funds £000</b>	<b>Endowment Funds £000</b>	<b>Total Funds 2024 £000</b>	<b>Total Funds 2023 £000</b>
<b>Fixed assets:</b>						
Investments	10	57	-	1,764	1,821	1,685
		<u>57</u>	<u>-</u>	<u>1,764</u>	<u>1,821</u>	<u>1,685</u>
<b>Current assets:</b>						
Debtors	11	22	-	-	22	34
Cash at bank and in hand	11	476	150	-	626	566
		<u>498</u>	<u>150</u>	<u>-</u>	<u>648</u>	<u>600</u>
<b>Liabilities:</b>						
Creditors falling due within one year	12	(214)	-	-	(214)	(47)
<b>Net current assets</b>		<u>284</u>	<u>150</u>	<u>-</u>	<u>434</u>	<u>553</u>
<b>Net assets</b>		<u>341</u>	<u>150</u>	<u>1,764</u>	<u>2,255</u>	<u>2,238</u>
<b>The funds of the charity:</b>						
Endowment funds		-	-	1,764	1,764	1,666
Restricted income funds		-	150	-	150	79
Unrestricted income funds		341	-	-	341	493
<b>Total charity funds</b>	13	<u>341</u>	<u>150</u>	<u>1,764</u>	<u>2,255</u>	<u>2,238</u>

A full comparative balance sheet is shown at note 18

The notes on pages 17 to 28 form part of these financial statements

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

Chief Executive Officer - Mr Jonathan Coulter.....  Date: 21st January 2025

Director of Finance - Mr Jordan McKie .....  Date: 21st January 2025

**Statement of Cash Flows**  
**for the year ended 31 March 2024**

	Note	2024 £000	2023 £000
<b>Cash flows from operating activities</b>			
Net income/(expenditure) for the year (as per the Statement of Financial Activities)		<u>17</u>	<u>(297)</u>
		17	(297)
<b>Non-cash income and expense</b>			
Decrease/(Increase) in debtors	11	12	(14)
Increase/(Decrease) in creditors	12	167	17
Increase/(Decrease) in Gains on Investment Revaluations	10	<u>(113)</u>	<u>123</u>
<b>NET CASH GENERATED FROM OPERATIONS</b>		<u>83</u>	<u>(171)</u>
<b>Cash flows from investing activities</b>			
Investment Additions	10	(317)	(156)
Proceeds from Sale of investments	10	311	177
Realised Gain/(Losses) on Sale of investments	10	<u>(17)</u>	<u>1</u>
<b>Net cash used in investing activities</b>		<u>(23)</u>	<u>22</u>
<b>Cash flows from financing activities</b>			
		-	-
<b>Net cash generated/(used) in financing activities</b>		<u>-</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>		<u>60</u>	<u>(149)</u>
Cash and cash equivalents at 1 April 2022		566	715
<b>Cash and cash equivalents at 31 March 2023</b>		<u>626</u>	<u>566</u>



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

### **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 (Charities SORP) preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102, effective 1 January 2019) and the Charities Act 2011 and UK Generally Accepted Practice.

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 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 Trustee, at its discretion, has designated 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.

Gifts in kind arising are included in income and expenditure at estimated values.

Income and gains arise from the investment portfolio and details are provided by the professional portfolio manager.

#### **(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 Financial Statements**

### **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 Hospital and Community Charity 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 2024.

#### **(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 Financial Statements**

### **(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 significant related party of the charity. Administrative costs recharged from the Trust during the year were £323k and the balance owed to the Trust as at 31.3.24 was £192k.

The Charity raises funding in order to make expenditure for the benefit of the Foundation Trust. It reimburses the Foundation Trust for provision of administrative services and has outstanding balances with the Foundation Trust at the end of the year.

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 Financial Statements**

**3. Analysis of donations and legacies**

	<b>Unrestricted Funds £000</b>	<b>Restricted Funds £000</b>	<b>Total 2024 £000</b>	<b>Total 2023 £000</b>
Donations and non-performance grants	391	50	441	248
Gifts in Kind	57	-	57	98
Legacies	129	-	129	284
	<b>577</b>	<b>50</b>	<b>627</b>	<b>630</b>

In 2022/23 there were no donations, gifts in kind or legacies to Restricted Funds.

The Gifts in Kind value is an estimated monetary value and the related expenditure is included in note 7.

**4. Analysis of income from fundraising events**

	<b>Unrestricted Funds £000</b>	<b>Restricted Funds £000</b>	<b>Total 2024 £000</b>	<b>Total 2023 £000</b>
Other	39	-	39	72
	<b>39</b>	<b>-</b>	<b>39</b>	<b>72</b>

In 2022/23 there was no fundraising event income included in Restricted Funds.

**5. Income from investments**

	<b>Unrestricted Funds £000</b>	<b>Restricted Funds £000</b>	<b>Total 2024 £000</b>	<b>Total 2023 £000</b>
Quoted investments (fixed asset investments)	22	55	77	60
	<b>22</b>	<b>55</b>	<b>77</b>	<b>60</b>

In 2022/23, £42k of investment income was included in Restricted Funds.

**6. Allocation of Governance Costs**

During the financial year ending 31 March 2024 governance costs were charged to the General Fund (unrestricted). These are included in note 7 analysis of charitable expenditure.

<b>Apportionment of Governance Costs</b>	<b>Unrestricted Funds £000</b>	<b>Restricted Funds £000</b>	<b>Total 2024 £000</b>
Staff Costs (see note 8)	91	-	91
Audit Fees (see note 9)	20	-	20
Other	1	-	1
<b>Total</b>	<b>112</b>	<b>-</b>	<b>112</b>
<b>Prior Year</b>	<b>Unrestricted Funds £000</b>	<b>Restricted Funds £000</b>	<b>Total 2023 £000</b>
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 Financial Statements**

**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.

	<b>2024</b>	2023
	<b>£000</b>	£000
Medical Equipment	25	278
Other staff cost and staff training	108	20
Computer Equipment	11	-
Staff Welfare and Amenities	206	209
Patient Welfare and Amenities	322	166
Governance costs (see note 6)	112	152
Gifts in Kind	57	98
	<b>841</b>	<b>923</b>

All expenditure in relation to charitable activities in the current and prior year was unrestricted, except £1k of patient welfare expenditure in the current year. The above expenditure was incurred for the benefit of Harrogate and District NHS Foundation Trust.

**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 2024 was £99k (2023: £140k). No staff had emoluments in excess of £60,000.

**9. Auditor's remuneration**

The audit fee is £14,175 exclusive of VAT (last year's fee was £13,500 exclusive of VAT).

**10. Fixed asset investments**

<b>Movement in fixed asset investments</b>	<b>2024</b>	2023
	<b>£000</b>	£000
Market value brought forward	1,685	1830
Additions at cost	317	156
Disposals at carrying value	(311)	(177)
Realised gain/(losses) on disposals	17	(1)
Net gains/(losses) on revaluation	113	(123)
<b>Market value as at 31 March 2023</b>	<b>1,821</b>	<b>1,685</b>

**Fixed asset investments:**

<b>Common investment funds</b>	<b>2024</b>	2023	<b>2024</b>	2023
	<b>Portfolio Percentage</b>		<b>£000</b>	£000
Fixed Interest Investments	16.14%	15.79%	294	266
UK Investments	28.94%	34.54%	527	582
Overseas Investments	54.91%	49.67%	1,000	837
	<b>100.00%</b>	<b>100.00%</b>	<b>1,821</b>	<b>1,685</b>

There are no direct investments held outside the UK by the Charity.

**Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital -  
Notes to the Financial Statements**

**11. Current assets**

	<b>2024</b>	<b>2023</b>
	<b>£000</b>	<b>£000</b>
<b>Debtors: amounts falling due within one year</b>		
Accrued income	<b>19</b>	<b>7</b>
Other debtors	<b>3</b>	<b>27</b>
	<b><u>22</u></b>	<b><u>34</u></b>

Accrued income comprises £17k legacy income (2023: £nil) and £2k dividend declared before 31 March 2024 (2023: £7k) but not paid until after the year end.

Other debtors comprise £3k dividend notified as payable by brokers as at 31 March 2024 (2023: £27k due from a related party, Harrogate and District NHS Foundation Trust, for income collected on behalf of the Charity).

**Analysis of cash and deposits**

	<b>2024</b>	<b>2023</b>
	<b>£000</b>	<b>£000</b>
Government Banking Service	<b>600</b>	<b>527</b>
Investment Fund Manager	<b>26</b>	<b>39</b>
	<b><u>626</u></b>	<b><u>566</u></b>

**12. Current liabilities**

	<b>2023</b>	<b>2023</b>
	<b>£000</b>	<b>£000</b>
<b>Creditors: amounts falling due within one year</b>		
Other Creditors (see below)	<b>195</b>	<b>34</b>
Accruals	<b>19</b>	<b>13</b>
	<b><u>214</u></b>	<b><u>47</u></b>

Other creditors represent the amount owed at the year end by the Charity to a related party, Harrogate and District NHS Foundation Trust, for pay costs incurred by the Trust on behalf of the charity.

**Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital -  
Notes to the Financial Statements**

**13.1 Analysis of Funds**

	Balance at 1 April 2023	Incoming Resources	Resources expended	Transfer between Funds	Investment gain/(losses)	Balance at 31 March 2024
	£000	£000	£000	£000	£000	£000
<b>Endowment Funds</b>						
Elsie Sykes Endowment	1,666	-	-	-	98	1,764
	<b>1,666</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98</b>	<b>1,764</b>
<b>Restricted Funds</b>						
Scanner Appeal	83	-	-	(83)	-	-
Medical Equipment - Sykes Trust	(19)	-	-	50	-	31
Wakefield Grant	-	50	(1)	-	-	49
Other	15	55	-	-	-	70
	<b>79</b>	<b>105</b>	<b>(1)</b>	<b>(33)</b>	<b>-</b>	<b>150</b>
<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	46	-	(3)	-	-	43
Covid 19 Urgent appeal	22	-	(13)	-	-	9
Sir Robert Ogden Macmillan Centre	88	85	(57)	-	-	116
General Fund	(634)	288	(321)	145	32	(490)
Friends General Fund	82	12	(94)	-	-	-
Crem Fees	21	-	-	-	-	21
Staff Car Parking	86	10	-	(15)	-	81
NHS S3 Grant	28	-	(26)	-	-	2
Capital	100	-	-	(100)	-	-
Linden Trust	21	-	-	-	-	21
Special Care Baby Unit (Patients)	30	8	(23)	-	-	15
Intensive Care	13	39	(26)	-	-	26
Other	412	196	(292)	3	-	319
	<b>493</b>	<b>638</b>	<b>(855)</b>	<b>33</b>	<b>32</b>	<b>341</b>

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

Other funds include incoming resources and resources expended for Gifts in Kind valued at £57k.

The key transfers between funds during the year were as follows:

Scanner Appeal - disabled and £83k balance transferred to General Fund

Medical Equipment Sykes Trust - £50k transferred in from Capital Fund

Staff Car Parking - £15k transferred to Staff Store for staff well being

Capital - the full £100k balance was transferred, £50k to General Fund and £50k to Medical Equipment - Sykes Trust fund

General Fund - transfers in £83k from Scanner Appeal, £50k from Capital fund and net £13k from other funds.

**Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital -  
Notes to the Financial Statements**

**13.2 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	1,753	-	-	-	(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 Trustee set an opening or closing balance of £20,000 or above as the threshold for reporting these funds.

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



**Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital -  
Notes to the Financial Statements**

**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.
Special Care Baby Unit (Patients)	This fund has general objects for any charitable purpose relating to the NHS.
Wakefield Grant	This fund has general objects for any charitable purpose relating to the NHS.
Intensive Care	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 Financial Statements**

**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, the restatement of comparative items were required. No restatements were required.

**Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital -  
Notes to the Financial Statements**

**17. Statement of Financial Activities - Prior Year  
for the year ended 31 March 2023**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total Funds 2023</b>
		<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
	<b>Note</b>				
<b>Income:</b>					
Donations and legacies	3	630	-	-	<b>630</b>
Other trading activities: Fund raising events	4	72	-	-	<b>72</b>
Income from Investments	5	18	42	-	<b>60</b>
<b>Total income and endowments</b>		<b>720</b>	<b>42</b>	<b>-</b>	<b>762</b>
<b>Expenditure:</b>					
<i>Costs of raising funds:</i>					
Investment management costs		12	-	-	<b>12</b>
Charitable Activities	7	923	-	-	<b>923</b>
<b>Total expenditure</b>		<b>935</b>	<b>-</b>	<b>-</b>	<b>935</b>
<b>Net income and expenditure before investment gains/(losses)</b>		<b>(215)</b>	<b>42</b>	<b>-</b>	<b>(173)</b>
Net gains/(losses) on investments		(37)	-	(87)	<b>(124)</b>
Gross Transfer Between Funds		35	(35)		<b>0</b>
<b>Net Movement of Funds</b>		<b>(217)</b>	<b>7</b>	<b>(87)</b>	<b>(297)</b>
<b>Reconciliation of Funds</b>					
Total Funds brought forward	13	710	72	1,753	<b>2,535</b>
<b>Total Funds carried forward</b>	<b>13</b>	<b>493</b>	<b>79</b>	<b>1,666</b>	<b>2,238</b>

**Harrogate Hospital and Community Charity, supported by Friends of Harrogate Hospital -  
Notes to the Financial Statements**

**18. Balance Sheet - Prior Year  
As at 31st March 2023**

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