



**Trustee's Annual Report and Accounts 31 March 2025**

**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 2025**

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## **Foreword**

The Corporate Trustee presents the Charitable Funds Annual Report together with the Accounts for the year ended 31 March 2025.

The Charity's annual report and accounts for the year ended 31 March 2025 have been prepared by the Corporate Trustee in accordance with the charity's governing document, 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 20 October 1995. The charity is constituted of 65 individual funds as at the 31 March 2025 (152 funds as at 31 March 2024) 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
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

**Independent Examiner**

Katherine Parkin FCA  
Azets Audit Services  
Epsilon House  
The Square  
Gloucester Business Park  
Gloucester  
GL3 4AD

**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 2025 of £471k (£341k 31 March 2024) 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 £183k during the year. This arose from £599k of income (£743k 31 March 2024), expenditure of £446k (£856k 31 March 2024), a realised gain on investments of £35k (£113k 31 March 2024) and an unrealised loss on investments of £5k (£17k gain 31 March 2024). Reserves increased by £17k in the previous year.

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## **Financial review**

The net assets of the Charitable Funds as at 31 March 2025 were £2,438k (2024: £2,255k). Overall net assets increased by £183k (2024: increase of £17k) with a realised and unrealised gain on investments of £30k (2024: gain of £130k) plus an excess of Income over expenditure of £153k (2024: excess of expenditure £113k).

The Charity continues to rely on donations, legacies and investment income as the main sources of income. Total income decreased by £144k when compared to the previous financial year.

Of the total expenditure of £446k (2024: £856k), charitable expenditure on direct charitable activity was £433k (2024: £841k) across a range of programmes.

## **Achievements and performance**

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

The total spend on new medical equipment was £33k (2024: £25k). 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 £40k (2024: £108k) 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 £67k (2024: £206k) 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 £78k (2024: £322k) 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 2025, the investment portfolio managed by the RBC Brewin Dolphin was valued at £1,834k (2024: £1,821k), excluding income and accrued interest. The portfolio produced an annual estimated gross income of £41k (2024: £77k), see note 5, which was an equivalent gross yield of 2.36% (2024: 2.36%) and portfolio gains of £35k realised on disposals less £5k loss 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 2024 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 57% overseas investments, 26% UK investments and 17% 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 Coulte



... Date: 30.10.2025

Director of Finance - Mr Jordan McKie .....



..... Date: 30.10.2025

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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 Trustee is 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 Trustee is 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: 30.10.2025

Director of Finance - Mr Jordan McKie .....  Date: 30.10.2025

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF HARROGATE HOSPITAL AND COMMUNITY CHARITY FOR THE  
YEAR ENDED 31 MARCH 2025**

I report to the trustee on my examination of the accounts of the charity for the year ended 31 March 2025, which are set out on pages 12 to 26.

***Responsibilities and basis of report***

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

***Independent examiner's report***

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulation but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with generally Accepted Accounting Practice effective for reporting period beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those accounting records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*K Parkin*

**Katherine Parkin FCA**  
**Azets Audit Services**  
Epsilon House  
The Square  
Gloucester Business Park  
Gloucester  
GL3 4AD

Date: 4 November 2025

**Trustee's Annual Report for Harrogate Hospital and Community Charity,  
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Statement of Financial Activities  
for the year ended 31 March 2025**

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2025	Total Funds 2024
		£000	£000	£000	£000	£000
	Note					
<b>Income:</b>						
Donations and legacies	3	490	-	-	<b>490</b>	627
Other trading activities:						
Fundraising events	4	39	-	-	<b>39</b>	39
Income from Investments	5	36	34	-	<b>70</b>	77
<b>Total income and endowments</b>		<b>565</b>	<b>34</b>	<b>-</b>	<b>599</b>	743
<b>Expenditure:</b>						
<i>Costs of raising funds:</i>						
Investment management costs		13	-	-	<b>13</b>	15
Charitable Activities	7	424	9	-	<b>433</b>	841
<b>Total expenditure</b>		<b>437</b>	<b>9</b>	<b>-</b>	<b>446</b>	856
<b>Net (expenditure)/income before investment gains(losses)</b>		<b>128</b>	<b>25</b>	<b>-</b>	<b>153</b>	(113)
Net gains/(losses) on investments	10	4	-	26	<b>30</b>	130
Gross Transfer Between Funds	13	-	-	-	<b>-</b>	-
<b>Net Movement of Funds</b>		<b>132</b>	<b>25</b>	<b>26</b>	<b>183</b>	17
<b>Reconciliation of Funds</b>						
Total Funds brought forward	13	341	150	1,764	<b>2,255</b>	2,238
<b>Total Funds carried forward</b>	13	<b>473</b>	<b>175</b>	<b>1,790</b>	<b>2,438</b>	2,255

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 16.

The notes on pages 15 to 27 form part of these financial statements.


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Balance Sheet  
for the year ended 31 March 2025**


	Note	Unrestricted Funds £000	Restricted Funds £000	Endowment Funds £000	Total Funds 2025 £000	Total Funds 2024 £000
<b>Fixed assets:</b>						
Investments	10	44	-	1,790	<b>1,834</b>	1,821
		<u>44</u>	<u>-</u>	<u>1,790</u>	<u><b>1,834</b></u>	<u>1,821</u>
<b>Current assets:</b>						
Debtors	11	9	-	-	<b>9</b>	22
Cash at bank and in hand	11	488	175	-	<b>663</b>	626
		<u>497</u>	<u>175</u>	<u>-</u>	<u><b>672</b></u>	<u>648</u>
<b>Liabilities:</b>						
Creditors falling due within one year	12	(68)	-	-	<b>(68)</b>	(214)
<b>Net current assets</b>		<u>429</u>	<u>175</u>	<u>-</u>	<u><b>604</b></u>	<u>434</u>
<b>Net assets</b>		<u><b>473</b></u>	<u><b>175</b></u>	<u><b>1,790</b></u>	<u><b>2,438</b></u>	<u>2,255</u>
<b>The funds of the charity:</b>						
Endowment funds		-	-	1,790	<b>1,790</b>	1,764
Restricted income funds		-	175	-	<b>175</b>	150
Unrestricted income funds		473	-	-	<b>473</b>	341
<b>Total charity funds</b>	13	<u><b>473</b></u>	<u><b>175</b></u>	<u><b>1,790</b></u>	<u><b>2,438</b></u>	<u>2,255</u>

A full comparative balance sheet is shown at note 17.

The notes on pages 15 to 27 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: 30.10.2025

Director of Finance - Mr Jordan McKie .....  Date: 30.10.2025

**Trustee's Annual Report for Harrogate Hospital and Community Charity,  
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Statement of Cash Flows  
for the year ended 31 March 2025**

	Note	2025 £000	2024 £000
<b>Cash flows from operating activities</b>			
Net income/(expenditure) for the year (as per the Statement of Financial Activities)		<u>183</u>	<u>17</u>
		<b>183</b>	<b>17</b>
<b>Non-cash income and expense</b>			
Decrease/(Increase) in debtors	11	<b>13</b>	12
Increase/(Decrease) in creditors	12	<b>(146)</b>	167
Gains/(Losses) on investments	10	<u><b>(30)</b></u>	<u>(130)</u>
<b>NET CASH GENERATED FROM OPERATIONS</b>		<u><b>20</b></u>	<u><b>66</b></u>
<b>Cash flows from investing activities</b>			
Investment Additions	10	<b>(745)</b>	(317)
Proceeds from Sale of investments	10	<u><b>762</b></u>	<u>311</u>
<b>Net cash used in investing activities</b>		<u><b>17</b></u>	<u><b>(6)</b></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>37</b></u>	<u><b>60</b></u>
Cash and cash equivalents at 1 April 2024		<b>626</b>	566
<b>Cash and cash equivalents at 31 March 2025</b>		<u><b>663</b></u>	<u><b>626</b></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 are presented to the nearest thousand (£000) except where otherwise stated.

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain financial instruments at fair value 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 Trustee has reviewed the cash flow forecasts for a period of 12 months from the date of approval of these financial statements which indicate that the Charity will have sufficient funds to meet its liabilities as they fall due for that period. The 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 once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount 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/independent examination 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 2025.

#### **(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 £151k (£323k 2024) and the balance owed to the Trust as at 31 March 2025 was £53k (£192k 2024).

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 2025 £000</b>	<b>Total 2024 £000</b>
Donations and non-performance grants	170	-	170	441
Gifts in Kind	59	-	59	57
Legacies	261	-	261	129
	<b>490</b>	<b>-</b>	<b>490</b>	<b>627</b>

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 2025 £000</b>	<b>Total 2024 £000</b>
Other	39	-	39	39
	<b>39</b>	<b>-</b>	<b>39</b>	<b>39</b>

In 2024/25 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 2025 £000</b>	<b>Total 2024 £000</b>
Quoted investments (fixed asset investments)	36	34	70	77
	<b>36</b>	<b>34</b>	<b>70</b>	<b>77</b>

In 2024/25, £34k of investment income was included in Restricted Funds.

**6. Allocation of Governance Costs**

During the financial year ending 31 March 2025 governance costs were charged to the General Fund (unrestricted). These are included in note 7 analysis of charitable expenditure.

**Apportionment of Governance Costs**

	<b>Unrestricted Funds £000</b>	<b>Restricted Funds £000</b>	<b>Total 2025 £000</b>
Staff Costs (see note 8)	30	-	30
Audit/Independent examination Fees (see note 9)	27	-	27
Other	14	-	14
<b>Total</b>	<b>71</b>	<b>-</b>	<b>71</b>

**Prior Year - Restated**

	<b>Unrestricted Funds £000</b>	<b>Restricted Funds £000</b>	<b>Total 2024 £000</b>
Staff Costs (see note 8)	30	-	30
Audit/Independent examination Fees (see note 9)	20	-	20
Other	1	-	1
<b>Total</b>	<b>51</b>	<b>-</b>	<b>51</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>2025</b>	Restated
	<b>£000</b>	2024
		£000
Medical Equipment	<b>33</b>	25
Other staff cost and staff training	<b>40</b>	108
Computer Equipment	<b>8</b>	11
Staff Welfare and Amenities	<b>67</b>	206
Patient Welfare and Amenities	<b>78</b>	322
Administration costs	<b>74</b>	61
Governance costs (see note 6)	<b>71</b>	51
Gifts in Kind	<b>62</b>	57
	<b>433</b>	841

All expenditure in relation to charitable activities in the current year was unrestricted, except £6k (2024: £1k) of patient welfare and £3k (2024: £0k) staff welfare expenditure. The above expenditure was incurred for the benefit of Harrogate and District NHS Foundation Trust.

See note 18 for further details of the restatement of prior year comparatives.

**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 2025 was £151k (2024: £99k). No staff had emoluments in excess of £60,000.

**9. Auditor's/Independent examiner's remuneration**

The Independent Examination Fee is £6,250 exclusive of VAT (last year's audit fee was £14,175 exclusive of VAT).

**10. Fixed asset investments**

<b>Movement in fixed asset investments</b>	<b>2025</b>	2024
	<b>£000</b>	£000
Market value brought forward	<b>1,821</b>	1,685
Additions at cost	<b>745</b>	317
Disposals at market value	<b>(727)</b>	(294)
Realised gain/(losses) on disposals	-	-
Net gains/(losses) on revaluation	<b>(5)</b>	113
<b>Market value as at 31 March 2025</b>	<b>1,834</b>	1,821

**Fixed asset investments:**

<b>Common investment funds</b>	<b>2025</b>	2024	<b>2025</b>	2024
	<b>Portfolio Percentage</b>		<b>£000</b>	£000
Fixed Interest Investments	<b>17.56%</b>	16.15%	<b>322</b>	294
UK Investments	<b>25.52%</b>	28.94%	<b>468</b>	527
Overseas Investments	<b>56.92%</b>	54.91%	<b>1,044</b>	1,000
	<b>100.00%</b>	100.00%	<b>1,834</b>	1,821

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>2025</b>	<b>2024</b>
	<b>£000</b>	<b>£000</b>
<b>Debtors: amounts falling due within one year</b>		
Accrued income	7	19
Other debtors	2	3
	<u>9</u>	<u>22</u>

Accrued income comprises £0k donation income (2024: £17k), £4k investment income (2024: £3k) and £3k dividend declared before 31 March 2025 (2024: £2k) but not paid until after the year end.  
Other debtors comprise of £2k Gift Aid.

**Analysis of cash and deposits**

	<b>2025</b>	<b>2024</b>
	<b>£000</b>	<b>£000</b>
Government Banking Service	634	600
Investment Fund Manager	29	26
	<u>663</u>	<u>626</u>

**12. Current liabilities**

	<b>2025</b>	<b>2024</b>
	<b>£000</b>	<b>£000</b>
<b>Creditors: amounts falling due within one year</b>		
Other Creditors (see below)	53	195
Accruals	15	19
	<u>68</u>	<u>214</u>

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**

	<b>As Restated Balance at 1 April 2024</b>	<b>Incoming Resources</b>	<b>Resources expended</b>	<b>Transfer between Funds</b>	<b>Investment gain/(losses)</b>	<b>Balance at 31 March 2025</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Endowment Funds</b>						
Elsie Sykes Endowment	1,764	-	-	-	26	1,790
	<b>1,764</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>1,790</b>
<b>Restricted Funds</b>						
Medical Equipment - Sykes Trust	86	34	-	-	-	120
Wakefield Grant	49	-	(9)	-	-	40
Other	15	-	-	-	-	15
	<b>150</b>	<b>34</b>	<b>(9)</b>	<b>-</b>	<b>-</b>	<b>175</b>
<b>Material Unrestricted and Designated Funds</b>						
Rheumatology RA- Team	24	-	(1)	-	-	23
Breast Care Services	26	-	(1)	-	-	25
Breast Unit	100	-	-	-	-	100
Ferndale Ward Midwifery	28	-	-	-	-	28
Adult Community Services	43	-	(2)	-	-	41
Covid 19 Urgent appeal	9	-	(3)	-	-	6
Sir Robert Ogden Macmillan Centre	116	25	(103)	-	-	38
General Fund	(490)	407	(246)	-	4	(325)
Crem Fees	21	-	-	-	-	21
Staff Car Parking	81	-	-	(81)	-	-
NHS S3 Grant	2	-	-	(2)	-	-
Linden Trust	21	-	-	-	-	21
Special Care Baby Unit (Patients)	15	-	-	-	-	15
Intensive Care	26	3	-	-	-	29
Other	319	130	(81)	83	-	451
	<b>341</b>	<b>565</b>	<b>(437)</b>	<b>-</b>	<b>4</b>	<b>473</b>

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

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

Staff Car Parking - £81k transferred to Staff Health & Well Being

NHS S3 Grant - £2k transferred to Staff Health & Well Being

The transferred funds were established during the COVID-19 pandemic with the aim of supporting staff health and wellbeing at that time; the schemes have since been discontinued.

**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 2023	As Restated Incoming Resources	Resources expended	Transfer between Funds	Investment gain/(losses)	As Restated 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)	55	-	50	-	86
Wakefield Grant	-	50	(1)	-	-	49
Other	15	-	-	-	-	15
	<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 set 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.

It was identified that £55k investment income relating to restricted fund Medical Equipment - Sykes Trust was included incorrectly in restricted fund Other. This has been restated correctly reducing restricted fund Other incoming resources to £0k.

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

Scanner Appeal - disabled and £83k balance transferred to General Fund. This amount had been reserved to cover potential maintenance costs related to the scanner; however, as no such costs were incurred, the fund was subsequently closed.

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**

**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 was a grant provided specifcally for Wakefield 0-19 service.
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.



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

**16. Statement of Financial Activities - Prior Year  
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>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
	<b>Note</b>				
<b>Income:</b>					
Donations and legacies	3	577	50	-	627
Other trading activities:					
Fund raising events	4	39	-	-	39
Income from Investments	5	22	55	-	77
<b>Total income and endowments</b>		<b>638</b>	<b>105</b>	<b>-</b>	<b>743</b>
<b>Expenditure:</b>					
<i>Costs of raising funds:</i>					
Investment management costs		15	-	0	15
Charitable Activities	7	840	1	0	841
<b>Total expenditure</b>		<b>855</b>	<b>1</b>	<b>-</b>	<b>856</b>
<b>Net income and expenditure before investment gains/(losses)</b>		<b>(217)</b>	<b>104</b>	<b>-</b>	<b>(113)</b>
Net gains/(losses) on investments		32	-	98	130
Gross Transfer Between Funds		33	(33)		0
<b>Net Movement of Funds</b>		<b>(152)</b>	<b>71</b>	<b>98</b>	<b>17</b>
<b>Reconciliation of Funds</b>					
Total Funds brought forward	13	493	79	1,666	2,238
<b>Total Funds carried forward</b>	<b>13</b>	<b>341</b>	<b>150</b>	<b>1,764</b>	<b>2,255</b>

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

**17. Balance Sheet - Prior Year  
As at 31st 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>Fixed assets:</b>					
Investments	10	57	-	1,764	1,821
		<u>57</u>	<u>-</u>	<u>1,764</u>	<u>1,821</u>
<b>Current assets:</b>					
Debtors	11	22	-	-	22
Cash at bank and in hand	11	476	150	-	626
		<u>498</u>	<u>150</u>	<u>-</u>	<u>648</u>
<b>Liabilities:</b>					
Creditors falling due within one year	12	(214)	-	-	(214)
<b>Net current assets</b>		<u>284</u>	<u>150</u>	<u>-</u>	<u>434</u>
<b>Total assets less current liabilities</b>		<b>341</b>	<b>150</b>	<b>1,764</b>	<b>2,255</b>
<b>Net assets</b>		<u><b>341</b></u>	<u><b>150</b></u>	<u><b>1,764</b></u>	<u><b>2,255</b></u>
<b>The funds of the Charity:</b>	13				
Endowment funds		-	-	1,764	1,764
Restricted income funds		-	150	-	150
Unrestricted income funds		341	-	-	341
<b>Total charity funds</b>		<u><b>341</b></u>	<u><b>150</b></u>	<u><b>1,764</b></u>	<u><b>2,255</b></u>

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

**18. Prior year restatement**

After the year end it was identified that staff costs relating to Administration of the charity were incorrectly disclosed within note 6 and 7 as Governance costs.

To better reflects the underlying expenditure, a review of Governance costs was completed resulting in Staff cost reducing as of 31 March 2024 to £30K. A new category of Administration costs has been included within note 7 to correctly disclose these costs.

**Apportionment of Governance Costs  
as at 31 March 2024**

	<b>As Reported £000</b>	<b>Adjustment £'000</b>	<b>Restated £'000</b>
Staff Costs	91	(61)	30
Audit/Independent examination Fees	20	-	20
Other	1	-	1
<b>Total</b>	<b>112</b>	<b>(61)</b>	<b>51</b>

**Analysis of charitable expenditure  
as at 31 March 2024**

	<b>As Reported £000</b>	<b>Adjustment £'000</b>	<b>Restated £'000</b>
Medical Equipment	25	-	25
Other staff cost and staff training	108	-	108
Computer Equipment	11	-	11
Staff Welfare and Amenities	206	-	206
Patient Welfare and Amenities	322	-	322
Administration costs	-	61	61
Governance costs	112	(61)	51
Gifts in Kind	57	-	57
	<b>841</b>	<b>-</b>	<b>841</b>