



**Cheshire and Wirral Partnership**  
**NHS Foundation Trust**  
**Charitable Funds:** Registered Charity Number 1050046

**Redesmere**  
Countess of Chester Health Park  
Liverpool Road  
Chester  
CH2 1BQ  
Tel No. - 01244393239  
Fax No. - 01244393268  
Email: [stephen.stokes@nhs.net](mailto:stephen.stokes@nhs.net)

---

# Charitable Funds

## Annual Report and Accounts

### 2021-2022



## Contents

	<b>Page</b>
Trustees' Annual Report	1-6
Statement of Corporate Trustee's Responsibilities	7
Independent Examiners' Report	8
Statement of Financial Activities	9
Balance Sheet	10
Statement of Cash Flow	11
Notes to the Accounts	12-20
How to support us	21



## ANNUAL REPORT

### Foreword

The Corporate Trustee presents the Charity Annual Report together with the Financial Statements for the year ended 31 March 2022.

The Charity's Annual Report and Accounts for the year ended 31 March 2022 have been prepared by the Corporate Trustee in accordance with Part 8 of the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### Reference and Administrative Information

The Charitable Funds are registered with the Charity Commission in accordance with the Charities Act 2011.

The main Charity, Cheshire and Wirral Partnership NHS Foundation Trust General Fund was originally recorded on the Central Register of Charities on 20 October 1995.

The Charity comprises the following Charitable Trusts which have been established by trust deed -

East Cheshire Mental Health, Learning Disabilities and Associated Services Fund  
 Mid Cheshire Mental Health, Learning Disabilities and Associated Services Fund  
 Cheshire and Wirral Partnership NHS Foundation Trust (Expendable Funds) Common Investment Fund

Charitable funds received by the Charity are accepted, held and administered as funds held on trust for purposes relating to the NHS and Community Care Act 1990. The Charity comprised 22 individual funds at 31 March 2022.

The Charity administers charitable funds on behalf of the NHS services provided by Cheshire and Wirral Partnership NHS Foundation Trust and Wirral Community NHS Foundation Trust.

### Structure, Governance and Management

Under paragraph 16(c) of Schedule 2 of the NHS and Community Care Act 1990, the Charity has a Corporate Trustee; the Board of the Cheshire and Wirral Partnership NHS Foundation Trust. Upon appointment, Directors and Non Executive Directors of Cheshire and Wirral Partnership NHS Foundation Trust, immediately assume the role as a charity trustee. When terminating their post they automatically relinquish their responsibilities as trustee. The members of the NHS Foundation Trust Board serving during the year were as follows -

Sheena Cumiskey  
 Tim Welch  
 Anushta Sivananthan  
 Andy Styring (non-voting)  
 Faouzi Alam  
 David Harris  
 Isla Wilson - Appointed Jan 22  
 Rebecca Burke-Sharples - Appointed Jan 17; Reappointed Apr 20; Reappointed Jun 21  
 Suzanne Edwards  
 Andrea Campbell  
 Edward Jenner  
 Gary Flockhart  
 Farhad Ahmed  
 Elizabeth Harrison  
 Mike Maier - Completed Term Dec 21  
 Paul Bowen - Appointed Oct 19; Stepped Down Aug 21

The corporate trustee delegate day to day administration of the charity to the Business and Value Department of Cheshire and Wirral Partnership NHS Foundation Trust. These costs are recorded as bought in services from NHS.

The principal office of the Charity is -

c/o Cheshire and Wirral Partnership NHS Foundation Trust  
 Redesmere  
 Countess of Chester Health Park  
 Liverpool Road  
 Chester  
 CH2 1BQ



## **ANNUAL REPORT**

### **Reserves Policy**

The Charity generally expects to spend at the same level as income is received taking one year with another. The Charity's reserves policy also anticipates that, excluding unrealised gains on investments, from time to time reserves will rise above a level equivalent to 24 months budgeted expenditure. Where this happens, action will be taken in accordance with the Charity's objectives, to spend down to a level equal to or below this threshold.

Compliance with the Charity's reserves policy is evidenced by annual expenditure equal to or greater than annual income in all but five of the last ten years. In those years significant receipts e.g. legacies which could not be appropriately spent before the financial year end were the explanation.

### **Investment Policy**

During 2021/2022 the Charity's investment objective was to maximise financial returns as follows -

- a) ensure that income generated matched forecast need and grew at a rate above inflation.
- b) achieve a return on investments of £12,000 (actual achievement £9,523).
- c) maintain the capital value of the portfolio as high as possible commensurate with the above.

While individual investments may have a higher or lower level of risk from time to time, the overall portfolio risk profile should, in achieving the above, be neither high nor low, but as far as possible held at a midpoint between the two.

In 2021/2022 the Charity investment portfolio was managed by Investec.

### **Risk Management**

In compliance with the recommendations contained within the Statement of Recommended Practice (FRS102), the major risks to which the Charity is exposed have been identified by the trustee and where necessary systems established to mitigate these risks.

Policies are in place which are reviewed by the trustee. The policies give instruction on income and expenditure, ensuring controls are in place to avoid the misappropriation or misuse of donations and funds

The donation policy gives the location of the cash offices where donations can be receipted. The officers are trained to recognise and handle Charity donations.

Charitable fund receipts include space to record the donors wishes. The Charity administrator monitors that all donations are spent as intended by the donor.

All fundraising activities must have the authorisation of the Director of Business and Value. Clear guidance is given to fundraisers prior to commencing the activities to ensure controls are in place for the collection and reconciliation of fund raising income.

### **Independent Examiners**

Susan Harris MA ACA  
 Champions Allwoods Ltd  
 2nd Floor  
 Refuge House  
 33-37 Watergate Row  
 Chester  
 CH1 2LE



## ANNUAL REPORT

### Objectives and Activities

The Charity has NHS wide objectives as follows -

"The Trustee shall hold the trust fund upon trust, to apply the income and so far as may be permissible the capital, for any charitable purpose or purposes relating to the National Health Service including related research activities."

Charitable funds comprise donations that may only be accepted if they are clearly charitable. We will only use such funds for specific or general charitable purposes. Central to this, it is vital that we clearly demonstrate public benefit.

The corporate trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objectives of each fund and by designating funds the trustee respects the wishes of the donor. The Charity generates income for general purpose and specific projects and administers all donations in a manner that is both professional and sensitive to the needs of the donor.

During the year, the Charity continued to support a range of charitable and health related activities benefiting both patients and staff of Cheshire and Wirral Partnership NHS Foundation Trust. The funds are used to purchase various additional goods and services that the NHS is not funded to provide. By working in partnership with the Trust, this ensures the charitable funds are used to best effect for the benefit of the general public served by the Trust.

The Charity operates for the public benefit and the Charity aims to deliver on its objectives, supporting the health and wellbeing of those who experience mental health, learning disabilities and community nursing services. The Charity therefore supports the work of Cheshire and Wirral Partnership NHS Foundation Trust in respect of the following services:

#### Challenging Stigma and Discrimination

We challenge stigma experienced by people with mental ill health or with learning disabilities. Promote positive attitudes to mental health and learning disabilities. To help people suffering in silence to speak out, to help their friends and families and to offer support and understanding.

#### Insight - Recovery Through Research.

Supporting local research studies and projects to find better solutions, treatments, care and recovery for people experiencing mental ill health.

#### Adult Mental Health

Providing quality care and offering a range of services for adult and older people suffering from complex and serious mental health problems.

#### CAMHS

Child and adolescent mental health services (CAMHS) both in-patient and out-patient for children and young people from the ages of 0-19 years with mental health problems.



## ANNUAL REPORT

### Learning Disabilities Services

The aim is to provide a person-centred approach for adults with a learning disability and their carers, thus ensuring that the service user's needs and preferences influence the health care they receive. Learning disability services are delivered by experienced, multi professional staff in community and inpatient settings.

### Community Care Western Cheshire

Community care services throughout Western Cheshire, serving a registered population of approximately 300,000.

### Grants received from NHS Charities Together

The Trust received grants totalling £176,482 from NHS Charities Together during 2020/2021. This extremely generous grant had an impact on improving the wellbeing of staff, patients and volunteers as well as helping to support our local Mental Health Forums during the Covid 19 pandemic. The grant has been spent on a variety of initiatives such as ThinkPad's and Ipads so patients were able to keep in touch with family and friends and also access services virtually. Other examples of expenditure were Garden Furniture to provide outside quiet areas for both staff and patients and Wellness boxes and a Wellness magazine were provided to help with staff wellbeing.

### Looking to the future

To continue to raise awareness of the Charity and to maximise donation and fund raising opportunities.

To cultivate good working relations with current donors and fundraisers.

To continue to raise funds to benefit the general public who use the services of Cheshire and Wirral Partnership NHS Foundation Trust.

To continue to support the delivery and development of services provided to the general public by Cheshire and Wirral Partnership NHS Foundation Trust, to those who suffer from mental ill health and learning disabilities. With a focus on ways of promoting mental health, preventing the onset of mental health disorders. Finding methods of detecting and intervening early, helping with quick and full recovery. To raise awareness of and to challenge stigma associated with mental ill health. To continue to support the provision of quality and appropriate care to people in their own homes through the Community Care Western Cheshire Services.

The Charity will continue to promote fund raising for Insight Research Fund, funds raised will be utilised for non statutory research. The Charity will continue to work closely with colleagues in research, service innovation and development. The Trustees will ensure that the research fund is well managed and cost effective.



## ANNUAL REPORT

### Review of Finances, Achievements and Performance

The net assets of the Charity at 31 March 2022 were £443,912 an increase of £129,441 from those held at 31 March 2021 (£314,471). Of the balance at 31 March 2022, £133,508 was invested in UK fixed interest and Equities, £127,911 in Overseas Fixed Interest, Equities and Securities and the remainder comprised debtors, creditors and funds on deposit at the bank.

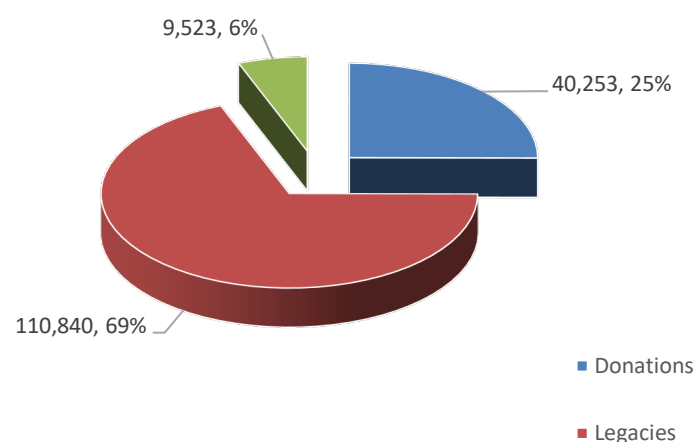
The Charity continues to rely on donations, legacies, fund raising and investment income as its main sources of income. The chart below shows the percentage of each category of income received during 2021/22:

**TOTAL INCOME AND ENDOWMENTS    £    160,616**

**Income from Investments                    £       9,523**  
 Earned from dividends and interest.

#### Charitable activities

**Legacies                                        £    110,840**  
**Donations                                      £     40,253**



The Trustees continue to look at ways of making donating to the Charity more accessible, to continue to develop the Charity web page and the guidance contained therein. The CWP Charity intranet page also encourages Payroll Giving and provides links to application forms for Pennies from Heaven and Workplace Giving.

Donations received during the year were for the following services/funds:

Wirral AMH/OPS General Purpose	550
Western Cheshire AMH/OPS General Purpose	430
CAMHS General Purpose	105
Stigma	36
Research	36
Community Services (TCS)	2,215
New General Purpose Fund	429
Restricted Funds Dev MH Kisiizi Hospital Uganda	36
East Cheshire AMH/OPS General Purpose	190
League of Friends of Wallasey Hospitals	32,500
Wirral Heart Support	562
WCT Specialist Palliative Care	2,660
WCT Community Nurses	505
	<b>40,253</b>



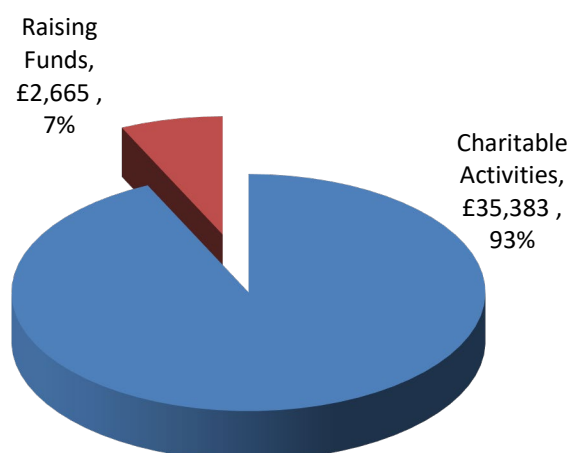
## ANNUAL REPORT

### Review of Finances, Achievements and Performance (Continued)

**TOTAL EXPENDITURE** (38,048)

Expenditure on Charitable activities (35,383)

Expenditure on raising funds (2,665)



**Expenditure on Charitable activities** (35,383)

Western Cheshire AMH/OPS General Purpose	(100)
CAMHS General Purpose	(97)
Stigma	(1,200)
Community Services (TCS)	(500)
New General Purpose Fund	(8,496)
General Purpose COIF Grant	(11,354)
East Cheshire AMH/OPS General Purpose	(149)
Wirral Community NHS Trust General Purpose	(4,294)
WCT Specialist Palliative Care	(432)
Bought in Services from the NHS, CWP Admin Fee	(6,948)
Bank Charges	(82)
Quickbooks Support	(562)
Independent Examiners Fee	(1,170)

**Expenditure on Raising funds** (2,665)

Investment Management Fees	(2,647)
Pennies from Heaven Fees	(18)

Approved on behalf of the Corporate Trustee by Isla Wilson, Chair of Cheshire and Wirral Partnership NHS Foundation Trust.

Signature:

Date:

27 January 2023





## Statement of Corporate Trustee's Responsibilities

The Corporate Trustee is responsible for:

- keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable funds and to enable them to ensure that the accounts comply with requirements in the Charities Act 2011 and those outlined in the directions issued by the Secretary of State;

- establishing and monitoring a system of internal control; and

- establishing arrangements for the prevention and detection of fraud and corruption.

The Corporate Trustee is required under the Charities Act 2011 to prepare accounts for each financial year. The Secretary of State, with the approval of the Treasury, directs that these accounts give a true and fair view of the financial position of the charitable funds, in accordance with the Charities Act 2011. In preparing these accounts, the Corporate Trustee is required to:

- apply on a consistent basis accounting policies laid down by the Secretary of State with the approval of the Treasury;

- make judgements and estimates which are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures, disclosed and explained in the accounts.

The Corporate Trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements set out on pages 9-20 attached have been compiled from and are in accordance with the financial records maintained by the Corporate Trustee.

By Order of the Corporate Trustee

Chair

Date 27 January 2023

Interim Director of Business & Value

Date 27 January 2023



## **Independent Examiners' Report to the Corporate Trustee of the Cheshire and Wirral Partnership NHS Foundation Trust Charitable Funds**

I report to the trustees on my examination of the financial statements of Cheshire and Wirral Partnership NHS Foundation Trust General Fund for the year ended 31 March 2022.

### **Responsibilities and Basis of Report**

As the trustees of the charity, you are responsible for the preparation of the financial statements 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. 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 Examiners Statement**

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 regulations 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 periods 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 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 financial statements to be reached.

### **Champion Allwoods Limited**

2nd Floor Refuge House  
 33-37 Watergate Row  
 Chester  
 CH1 2LE

*Champion Allwoods Limited*

Dated:

30 January 2023



**Cheshire and Wirral Partnership**  
**NHS Foundation Trust**

**Charitable Funds:** Registered Charity Number 1050046

**Statement of Financial Activities for the year ended 31 March 2022**

	Note	2021-22 Restricted Funds £'s	2021-22 Unrestricted Funds £'s	2021-22 Total £'s	2020-21 Restricted Funds £'s	2020-21 Unrestricted Funds £'s	2020-21 Total £'s
<b>Income from Charitable activities</b>							
Donations		32,536	7,717	<b>40,253</b>	39	20,805	<b>20,844</b>
Fund raising		0	0	<b>0</b>	0	0	<b>0</b>
Legacies		0	110,840	<b>110,840</b>	0	20,500	<b>20,500</b>
Grants		0	0	<b>0</b>	176,482	0	<b>176,482</b>
Income from Investments	3	1,131	8,392	<b>9,523</b>	400	10,192	<b>10,592</b>
Other incoming resources		0	0	<b>0</b>	0	0	<b>0</b>
<b>Total Income and Endowments</b>	4	<u>33,667</u>	<u>126,949</u>	<b><u>160,616</u></b>	<u>176,921</u>	<u>51,497</u>	<b><u>228,418</u></b>
<b>Expenditure on Charitable activities</b>							
Expenditure on Charitable activities	5a	(12,431)	(22,952)	<b>(35,383)</b>	(150,084)	(29,474)	<b>(179,558)</b>
Expenditure on Raising Funds	5b	(348)	(2,317)	<b>(2,665)</b>	(93)	(2,369)	<b>(2,462)</b>
<b>Total Expenditure</b>	6	<u>(12,779)</u>	<u>(25,269)</u>	<b><u>(38,048)</u></b>	<u>(150,177)</u>	<u>(31,843)</u>	<b><u>(182,020)</u></b>
Net Gain/(loss) on disposal of investments assets		34	341	<b>375</b>	8	206	<b>214</b>
Net Gain/(loss) on revaluation of investment assets		739	5,759	<b>6,498</b>	1,241	39,212	<b>40,453</b>
<b>Net gains(losses) on investments</b>		<u>773</u>	<u>6,100</u>	<b><u>6,873</u></b>	<u>1,249</u>	<u>39,418</u>	<b><u>40,667</u></b>
<b>Net income/(expenditure)</b>		<u>21,661</u>	<u>107,780</u>	<b><u>129,441</u></b>	<u>27,993</u>	<u>59,072</u>	<b><u>87,065</u></b>
Funds Transfer		0	0	<b>0</b>	0	0	<b>0</b>
<b>Total net movement in funds</b>	7	<u>21,661</u>	<u>107,780</u>	<b><u>129,441</u></b>	<u>27,993</u>	<u>59,072</u>	<b><u>87,065</u></b>
Fund balances brought forward at 31 March 2021		41,496	272,975	<b>314,471</b>	13,503	213,903	<b>227,406</b>
<b>Fund balances carried forward at 31st March 2022</b>		<u>63,157</u>	<u>380,755</u>	<b><u>443,912</u></b>	<u>41,496</u>	<u>272,975</u>	<b><u>314,471</u></b>

The notes on pages 12-20 form part of these Accounts.



**Balance Sheet as at 31 March 2022**

	Notes	Total Restricted Funds at 31 March 2022 £'s	Total Unrestricted Funds at 31 March 2022 £'s	Total Funds at 31 March 2022 £'s	Total Restricted Funds at 31 March 2021 £'s	Total Unrestricted Funds at 31 March 2021 £'s	Total Funds at 31 March 2021 £'s
<b>Fixed Assets</b>							
Investments	9	11,117	250,302	261,419	10,591	256,686	267,277
<b>Total Fixed Assets</b>		<u>11,117</u>	<u>250,302</u>	<u>261,419</u>	<u>10,591</u>	<u>256,686</u>	<u>267,277</u>
<b>Current Assets</b>							
Debtors	10	575	4,484	5,059	206	5,264	5,470
Short term investments and deposits		52,020	128,940	180,960	32,411	54,687	87,098
<b>Total Current Assets</b>		<u>52,595</u>	<u>133,424</u>	<u>186,019</u>	<u>32,617</u>	<u>59,951</u>	<u>92,568</u>
Creditors: Amounts falling due within one year	11	(555)	(2,971)	(3,526)	(1,712)	(43,662)	(45,374)
<b>Net Current Assets</b>		<u>52,040</u>	<u>130,453</u>	<u>182,493</u>	<u>30,905</u>	<u>16,289</u>	<u>47,194</u>
<b>Total Net Assets</b>		<u>63,157</u>	<u>380,755</u>	<u>443,912</u>	<u>41,496</u>	<u>272,975</u>	<u>314,471</u>
<b>Funds of the Charity</b>							
<b>Total Funds</b>	12	<u>63,157</u>	<u>380,755</u>	<u>443,912</u>	<u>41,496</u>	<u>272,975</u>	<u>314,471</u>

The notes on pages 12-20 form part of these Accounts.

Signed on behalf of the Corporate Trustee by Isla Wilson, Chair of Cheshire and Wirral Partnership NHS Foundation Trust.

Signature:

Date: 27 January 2023



**Statement of Cash Flow as at 31 March 2022**

	Notes	Restricted 31 March 2022	Unrestricted 31 March 2022	Total 31 March 2022	Restricted 31 March 2021	Unrestricted 31 March 2021	Total 31 March 2021
<b>Net cash provided by (used in) operating activities</b>	14	18,231	53,377	<b>71,608</b>	27,732	44,143	<b>71,875</b>
<b>Cash flows from investing activities:</b>							
Dividends and Interest		1,131	8,392	<b>9,523</b>	400	10,192	<b>10,592</b>
Proceeds from the sale of investments		2,939	26,894	<b>29,833</b>	1,303	41,169	<b>42,472</b>
Purchase of investments & deposits made		(2,692)	(14,410)	<b>(17,102)</b>	(1,420)	(44,877)	<b>(46,297)</b>
<b>Net cash provided by (used in) investing activities</b>		<u>1,378</u>	<u>20,876</u>	<u><b>22,254</b></u>	<u>283</u>	<u>6,484</u>	<u><b>6,767</b></u>
<b>Cash flows from financing activities:</b>							
<b>Net cash provided by (used in) financing activities</b>		1,378	20,876	22,254	283	6,484	<b>6,767</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>19,609</u>	<u>74,253</u>	<u><b>93,862</b></u>	<u>28,015</u>	<u>50,627</u>	<u><b>78,642</b></u>
Cash and cash equivalents at the 1st April		<u>32,411</u>	<u>54,687</u>	<u><b>87,098</b></u>	<u>4,396</u>	<u>4,060</u>	<u><b>8,456</b></u>
Cash and cash equivalents at the 31st March		<u>52,020</u>	<u>128,940</u>	<u><b>180,960</b></u>	<u>32,411</u>	<u>54,687</u>	<u><b>87,098</b></u>



## Notes to the Accounts

### 1 Accounting Policies

#### 1.1 Accounting Convention

The financial statements have been prepared in accordance with accounting standards and policies for the NHS approved by the Secretary of State, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Income and Endowments

- a) All income and endowments are included in full in the Statement of Financial Activities as soon as the following three factors can be met:
  - i) entitlement - arises when a particular resource is receivable or the Charity's right becomes legally enforceable;
  - ii) certainty - when there is reasonable certainty that the incoming resource will be received;
  - iii) measurement - when the monetary value of the incoming resource can be measured with sufficient reliability.
- b) Gifts in kind
  - i) Assets given for distribution by the Charity are included in the Statement of Financial Activities only when distributed.
  - ii) Assets given for use by the Charity (e.g. property for its own occupation) are included in the Statement of Financial Activities as incoming resources when receivable.
  - iii) Gifts made in kind but on trust for conversion into cash and subsequent application by the Charity are included in the accounting period in which the gift is sold.
  - iv) The amount at which gifts in kind are brought into account is either a reasonable estimate of their value to the Charity or the amount actually realised.
- c) Legacies
 

Legacies are accounted for as incoming resources once the receipt of the legacy becomes reasonably certain. This will be once confirmation has been received from the representatives of the estate that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled.
- d) Income from investments
 

Income from investments is accounted for on an accruals basis and is apportioned across the individual funds on an average balance of funds basis.

#### 1.4 Expenditure on Charitable activities

The charitable funds accounts are prepared in accordance with the accruals concept. All expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.



## Notes to the Accounts

### 1 Accounting Policies (continued)

#### 1.5 Realised and Unrealised 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 the sales proceeds and opening market value. Unrealised gains and losses are calculated as the difference between market value at the year end and opening market value (or date of purchase if later).

#### 1.6 Fixed Assets

The Charity holds no tangible or intangible fixed assets or donated fixed assets.

#### 1.7 Investment Fixed Assets

Quoted stocks and shares are included in the balance sheet at mid-market price excluding dividends.

#### 1.8 Pooling Scheme

An official pooling scheme is operated for investments relating to the following funds:  
 - Cheshire and Wirral Partnership NHS Foundation Trust General Fund and its subsidiary funds.  
 The scheme was registered with the Charity Commission on 17 March 1998.

#### 1.9 Unrestricted (including designated funds)

Funds where donors have expressed a preference without a 'trust' for example expressed a wish, recommendation or hope that the donation would be used in a certain way, then no trust to that effect will attach to the donation. In such cases the funds will be unrestricted. However the funds will be treated as designated and the trustees will endeavour to use the funds as the donor wishes.

Donations are allocated to and held within designated service or geographic location funds as appropriate at the time of receipt.

#### 1.10 Restricted Funds

Restricted funds are subject to specific requirements and can only be applied for particular purposes within their objects, but still within the wider objects of the charity. The Trustees shall ensure that restricted funds are used for the purpose intended.

The charity holds three restricted funds, two of which are CWP funds - CAMHS General Purpose and Community Services and the third in respect of the Kisiizi Hospital Project.

### 2 Related Party Transactions

During the year none of the members of the body corporate or members of the key management staff or parties related to them has undertaken any material transactions with the Cheshire and Wirral Partnership NHS Foundation Trust General Fund or with its subsidiary charitable funds.

The Charity has made payments in respect of goods and services for the benefit of patients and staff of the Cheshire and Wirral Partnership NHS Foundation Trust where the members of the Board of Corporate Trustees are also members of the NHS Foundation Trust Board.

The Board of the Corporate Trustees and other senior staff take decisions both on Charity and NHS Foundation Trust matters but endeavour to keep the interests of each discrete and do not seek to benefit personally from such decisions. Declarations of any personal interest held have been made in respect of both.





**Cheshire and Wirral Partnership**  
**NHS Foundation Trust**  
**Charitable Funds: Registered Charity Number 1050046**  
Year ending 31 March 2022

3 Analysis of Gross Income from Investments	Restricted	Unrestricted	31 March 2022	Restricted	Unrestricted	31 March 2021
	2021-2022	2021-2022		2020-2021	2020-2021	
	£'s	£'s	£'s	£'s	£'s	£'s
Overseas Securities	479	3,556	4,035	164	4,175	4,339
Held in UK	652	4,836	5,488	236	6,017	6,253
<b>Total gross income</b>	<b>1,131</b>	<b>8,392</b>	<b>9,523</b>	<b>400</b>	<b>10,192</b>	<b>10,592</b>

4 Analysis of Income received by Charitable Fund	Restricted	Unrestricted	Total Funds	Restricted Funds	Unrestricted	Total Funds
	Funds	Funds			Funds	
	2021-2022	2021-2022	2021-2022	2020-2021	2020-2021	2020-2021
	£'s	£'s	£'s	£'s	£'s	£'s
<b>Charitable Trusts</b>						
Ashton House	0	0	0	0	67	67
East Cheshire Mental Health and Learning Disabilities	0	611	611	0	6,813	6,813
Mid Cheshire Mental Health and Learning Disabilities	0	6	6	0	31	31
<b>Restricted Funds</b>						
Kisiizi Hospital	229	0	229	280	0	280
CWP Restricted	696	0	696	120,824	0	120,824
Wirral Community NHS FT Restricted	32,692	0	32,692	55,750	0	55,750
<b>Other Charitable Fund Balances</b>						
Wirral Community NHS NHS Foundation Trust	0	6,340	6,340	0	8,668	8,668
Insight Research Fund	0	118	118	0	113	113
Cheshire & Wirral Partnership NHS Foundation Trust (comprising of)						
Wirral Mental Health	0	1,341	1,341	0	22,019	22,019
West Mental Health	0	2,132	2,132	0	2,900	2,900
Central and Eastern	0	31	31	0	1,069	1,069
CAMHS	32	111,793	111,825	43	360	403
Learning Disabilities	0	0	0	0	1	1
Primary Care	0	0	0	0	50	50
Challenging Stigma	0	74	74	0	92	92
Community Services	18	2,480	2,498	24	6,192	6,216
General Purposes	0	129	129	0	3,122	3,122
New General Purpose	0	1,894	1,894			
	<b>33,667</b>	<b>126,949</b>	<b>160,616</b>	<b>176,921</b>	<b>51,497</b>	<b>228,418</b>





**Cheshire and Wirral Partnership**  
**NHS Foundation Trust**  
**Charitable Funds: Registered Charity Number 1050046**  
Year ending 31 March 2022

**5a Expenditure on charitable activities**

	Restricted 2021-2022 £'s	Unrestricted 2021-2022 £'s	31 March 2022 £'s	Restricted 2020-2021 £'s	Unrestricted 2020-2021 £'s	31 March 2021 £'s
Bought-in services from NHS	(860)	(6,088)	<b>(6,948)</b>	(281)	(7,178)	<b>(7,459)</b>
Other expenses in furtherance of charity objectives	(68)	(523)	<b>(591)</b>	(22)	(540)	<b>(562)</b>
Independent Examiners' remuneration	(138)	(1,002)	<b>(1,140)</b>	(43)	(1,097)	<b>(1,140)</b>
Bank Charges	(11)	(71)	<b>(82)</b>	(3)	(83)	<b>(86)</b>
Covid Expenses	(750)	0	<b>(750)</b>	(66,168)	0	<b>(66,168)</b>
Patients' welfare and amenities	(3,758)	(14,836)	<b>(18,594)</b>	(11,119)	(10,466)	<b>(21,585)</b>
Staff welfare and amenities	(6,846)	(432)	<b>(7,278)</b>	(72,448)	(10,110)	<b>(82,558)</b>
	<u>(12,431)</u>	<u>(22,952)</u>	<u><b>(35,383)</b></u>	<u>(150,084)</u>	<u>(29,474)</u>	<u><b>(179,558)</b></u>

**5b Expenditure on raising funds**

	(348)	(2,317)	<b>(2,665)</b>	(93)	(2,369)	<b>(2,462)</b>
	<u>(348)</u>	<u>(2,317)</u>	<u><b>(2,665)</b></u>	<u>(93)</u>	<u>(2,369)</u>	<u><b>(2,462)</b></u>

**6 Analysis of Expenditure**

	Expenditure on Charitable Activities £'s	Expenditure on raising funds £'s	Total 2020-2021 £'s	Expenditure on Charitable Activities £'s	Expenditure on raising funds £'s	Total 2020-2021 £'s
Independent Examiners remuneration	(1,140)	0	<b>(1,140)</b>	(1,140)	0	<b>(1,140)</b>
Investment management fees	0	(2,647)	<b>(2,647)</b>	0	(2,454)	<b>(2,454)</b>
My Donate / Pennies from Heaven	0	(18)	<b>(18)</b>	0	(8)	<b>(8)</b>
Bank Charges	(82)	0	<b>(82)</b>	(86)	0	<b>(86)</b>
Bought-in services from NHS	(6,948)	0	<b>(6,948)</b>	(7,459)	0	<b>(7,459)</b>
Other costs including purchases for patient and staff welfare and amenities	(27,213)	0	<b>(27,213)</b>	(170,873)	0	<b>(170,873)</b>
	<u>(35,383)</u>	<u>(2,665)</u>	<u><b>(38,048)</b></u>	<u>(179,558)</u>	<u>(2,462)</u>	<u><b>(182,020)</b></u>

**6.1 Support Costs**

Independent Examiners' remuneration, Investment Management fees and Bought-in services from NHS are apportioned across all funds based on an average balance percentage.



**Cheshire and Wirral Partnership**  
**NHS Foundation Trust**  
**Charitable Funds:** Registered Charity Number 1050046  
Year ending 31 March 2022

7	Changes in Resources Available for Charity Use	Restricted Funds 2020-2021 £'s	Unrestricted Funds 2020-2021 £'s	Total Funds 2020-2021 £'s	Restricted Funds 2020-2021 £'s	Unrestricted Funds 2020-2021 £'s	Total Funds 2020-2021 £'s
	Opening Balances	41,496	272,975	314,471	13,503	213,903	227,406
	Closing Balances	63,157	380,755	443,912	41,496	272,975	314,471
	Net (decrease)/increase in funds available for future activities	21,661	107,780	129,441	27,993	59,072	87,065

**8 Trustee and Connected Persons Transactions**

**8a Trustee expenses reimbursed**

No expenses were reimbursed to any members of the Board of the Corporate Trustee during the year ended 31 March 2022 (2020-2021 nil).

**8b Trustee remuneration**

No remuneration was paid to any members of the Board of the Corporate Trustee during the year ended 31 March 2022 (2020-2021 nil).

**8c Details of transaction with Trustees or connected persons**

There were no transactions with any members of the Board of the Corporate Trustee or connected persons during the year ended 31 March 2022 (2020-21 nil).



Investment Fixed Assets as per Accounting Policy						
	Restricted	Unrestricted	31 March 2022	Restricted	Unrestricted	31 March 2021
	2021-2022	2021-2022		2020-2021	2020-2021	
<b>9</b>						
<b>9.1</b>	£'s	£'s	£'s	£'s	£'s	£'s
Fixed Asset Investments:						
Market value at 31 March 2021	10,591	256,686	267,277	9,224	213,561	222,785
Less: Disposals at carrying value	(2,905)	(26,553)	(29,458)	(1,295)	(40,963)	(42,258)
Add: Acquisitions at cost	2,692	14,410	17,102	1,421	44,876	46,297
Net gain on revaluation	739	5,759	6,498	1,241	39,212	40,453
Market value at 31 March 2022	11,117	250,302	261,419	10,591	256,686	267,277
Historic cost at 31 March 2022	26,052	203,073	229,125	7,311	231,010	238,321
<b>9.2</b>						
<b>Tangible Fixed Assets as per Accounting Policy</b>	<b>IT Equipment</b>					
	£'s					
<b>Cost</b>						
As at 31st March 2020	59,168					
Additions	0					
As at 31st March 2021	59,168					
<b>Depreciation</b>						
As at 31st March 2020	59,168					
Depreciation charged in the year	0					
As at 31st March 2021	59,168					
<b>Carrying Amount</b>						
As at 31st March 2021	0					
As at 31st March 2020	0					
	Restricted	Unrestricted	31 March 2022	Restricted	Unrestricted	31 March 2021
	2021-2022	2021-2022		2020-2021	2020-2021	
<b>9.3</b>	£'s	£'s	£'s	£'s	£'s	£'s
Market value						
Overseas Securities	5,440	122,471	127,911	4,525	109,675	114,200
Held in UK	5,677	127,831	133,508	6,066	147,011	153,077
	11,117	250,302	261,419	10,591	256,686	267,277



## Cheshire and Wirral Partnership

NHS Foundation Trust

Charitable Funds: Registered Charity Number 1050046

Year ending 31 March 2022

10	Analysis of Debtors	31 March 2022				31 March 2021	
		£'s				£'s	
	Opening Balance				5,470		2,657
	Invoices raised				4,442		6,537
	Accrued income				(189)		(1,850)
	Reversing Accruals				0		0
	Income received				(4,664)		(1,874)
	<b>Total debtors</b>				<b>5,059</b>		<b>5,470</b>
11	Analysis of Creditors	31 March 2022				31 March 2021	
		£'s				£'s	
	Opening Balance				(45,374)		(6,492)
	Invoices received				(84,332)		(146,990)
	Reversing accruals				0		0
	Accrued expenditure				42,906		(38,075)
	Invoices Paid				83,274		146,183
	Investec dealing account proceeds from sales				0		0
	<b>Total creditors</b>				<b>(3,526)</b>		<b>(45,374)</b>
12	Analysis of Funds 2021-2022	Balance	Incoming	Resources	Gains and	Transfer of funds	Balance
		31 March	Resources	Expended	Losses		31 March
		2021					2022
		£'s	£'s	£'s	£'s		£'s
	<b>Unrestricted Designated Funds</b>						
	<b>Charitable Trusts</b>						
	East Cheshire Mental Health and Learning Disability Services	14,152	611	(640)	378	(2,942)	11,559
	Mid Cheshire Mental Health and Learning Disability Services	190	6	(7)	5	(194)	0
	<b>Other Charitable Fund Balances</b>						
	Research (Insight)	14,149	118	(101)	45	0	14,211
	Wirral Community NHS Foundation Trust	88,756	6,340	(7,766)	2,361	0	89,691
	Cheshire & Wirral Partnership NHS Foundation Trust	155,728	119,874	(16,755)	3,311	3,136	265,294
	<b>Unrestricted Funds</b>	<b>272,975</b>	<b>126,949</b>	<b>(25,269)</b>	<b>6,100</b>	<b>0</b>	<b>380,755</b>
	<b>Restricted Funds</b>						
	Kisiizi Hospital (Previously held as unrestricted funds)	13,039	229	(229)	156	0	13,195
	CWP	28,457	746	(12,200)	815	0	17,818
	Wirral Community NHS FT Restricted	0	32,692	(350)	(198)	0	32,144
		<b>41,496</b>	<b>33,667</b>	<b>(12,779)</b>	<b>773</b>	<b>0</b>	<b>63,157</b>
	<b>Total Funds</b>	<b>314,471</b>	<b>160,616</b>	<b>(38,048)</b>	<b>6,873</b>	<b>0</b>	<b>443,912</b>



## 12.1 Legacies

Cheshire & Wirral Partnership NHS Foundation Trust Fund Balance as at 31 March 2022 includes legacies totalling £210,879 earmarked for specific services.

Legacy Name	Fund	Date Received	Department	Amount
Legacy 1	F01	16/12/2008	AMH Springview Clatterbridge	3,083
Legacy 2	F02	22/07/2011	Psychology Service Chester	56,643
Legacy 3	F29	20/05/2014	Broxton Community Care Team	1,730
Legacy 4	F01	02/06/2015	Wirral Assertive Outreach Services	500
Legacy 5	F29	20/12/2012	Chester Community Nursing	1,188
Legacy 6	F12	24/06/2011	Oakmere Team Vale House	2,517
Legacy 7*	F01	20/10/2009*	The Central Hospital Wallasey	903
Legacy 8**	F22	20/10/2009*	The Cottage Hospital Wallasey - WCT WS	6,989
Legacy 9	F01	19/02/2009	AMH Springview Clatterbridge	0
Legacy 9	F22	19/02/2009	WCT Women's Services	4,015
Legacy 10	F12	05/04/2005	East Cheshire	1,970
Legacy 11	F01	15/10/2020	Wirral AMH/OPS General Purpose	500
Legacy 12	F01	10/03/2021	Brackendale Ward - Springview	20,000
Legacy 13	F04	12/08/2021	Ancora House	110,840
				<b>210,879</b>

\* Legacy 7 received on 20/10/2009, 27/04/2011 & 22/02/2013, these are a contribution to the same fund.

\*\* Legacy 8 received on 20/10/2009 & 27/04/2011, these are a contribution to the same fund.

## 12.2 Analysis of Funds 2020-2021

	Balance 31 March 2020 £'s	Incoming Resources £'s	Resources Expended £'s	Gains and Losses £'s	Transfer of funds	Balance 31 March 2021 £'s
<b>Unrestricted Designated Funds</b>						
<b>Charitable Trusts</b>						
Ashton House	1,553	67	(74)	261	(1,807)	0
East Cheshire Mental Health and Learning Disability Services	22,188	6,813	(5,608)	3,196	(12,437)	14,152
Mid Cheshire Mental Health and Learning Disability Services	731	31	(34)	120	(658)	190
<b>Other Charitable Fund Balances</b>						
Wirral Community NHS Foundation Trust	76,088	8,668	(10,248)	14,248	0	88,756
Research (Insight)	13,832	113	(81)	285	0	14,149
Cheshire & Wirral Partnership NHS Foundation Trust	99,511	35,805	(15,798)	21,308	14,902	155,728
<b>Unrestricted Funds</b>	<b>213,903</b>	<b>51,497</b>	<b>(31,843)</b>	<b>39,418</b>	<b>0</b>	<b>272,975</b>
<b>Restricted Funds</b>						
<b>Kisiizi Hospital (Previously held as unrestricted funds)</b>	12,089	280	(266)	936	0	13,039
CWP	1,414	120,891	(94,161)	313	0	28,457
Wirral Community NHS FT Restricted	0	55,750	(55,750)	0	0	0
	<b>13,503</b>	<b>176,921</b>	<b>(150,177)</b>	<b>1,249</b>	<b>0</b>	<b>41,496</b>
<b>Total Funds</b>	<b>227,406</b>	<b>228,418</b>	<b>(182,020)</b>	<b>40,667</b>	<b>0</b>	<b>314,471</b>



**12.3** Cheshire & Wirral Partnership NHS Foundation Trust Fund Balance as at 31 March 2021 includes legacies totalling £100,113 earmarked for specific services.

Legacy 1	AMH Springview Clatterbridge	2008	3,083
Legacy 2	Psychology Service Chester	2011	56,719
Legacy 3	Broxton Community Care Team	2015	1,730
Legacy 4	Wirral Assertive Outreach Services	2015	500
Legacy 5	Chester Community Nursing	2012	1,188
Legacy 6	Oakmere Team Vale House	2011	2,516
Legacy 7	Wirral	2011	903
Legacy 8	WCT Women's Services	2011	6,989
Legacy 9	Wirral Community NHS Trust General Purpose	2009	4,015
Legacy 10	East Cheshire AMH/OPS General Purpose	2005	1,970
Legacy 11	CWP General fund	2020	500
Legacy 12	Brackendale Ward	2020	20,000
			<b>100,113</b>

**13 Loans or Guarantees Secured against Assets of the Charity**

There were no loans or guarantees secured against assets of the charity during the year ended 31 March 2022 (2020 -2021 nil).

<b>14 Statement of Cash Flow from operating activities</b>	Restricted 2021-2022	Unrestricted 2021-2022	<b>Total 2021-2022</b>	Restricted 2020-2021	Unrestricted 2020-2021	<b>Total 2020-2021</b>
Net Income/(Expenditure) for the reporting period (as per the Statement of Financial Activities)	21,661	107,780	<b>129,441</b>	27,993	59,072	<b>87,065</b>
Adjustments for:						
(Gains)/Losses on Investments	(739)	(5,759)	<b>(6,498)</b>	(1,241)	(39,212)	<b>(40,453)</b>
Dividends and Interest	(1,131)	(8,392)	<b>(9,523)</b>	(400)	(10,192)	<b>(10,592)</b>
(Gain)/loss on disposal of investments	(34)	(341)	<b>(375)</b>	(8)	(206)	<b>(214)</b>
(Increase)/Decrease in Debtors	(369)	780	<b>411</b>	(125)	(2,688)	<b>(2,813)</b>
Increase/(Decrease) in Creditors	(1,157)	(40,691)	<b>(41,848)</b>	1,514	37,368	<b>38,882</b>
Net cash provided by (used in) operating activities	(3,430)	(54,403)	<b>(57,833)</b>	(260)	(14,930)	<b>(15,190)</b>
Cash flows from operating activities						
Net cash provided by (used in) operating activities	<b>18,231</b>	<b>53,377</b>	<b>71,608</b>	<b>27,733</b>	<b>44,142</b>	<b>71,875</b>

**15 Connected Organisations**

The total income of the Cheshire and Wirral Partnership NHS Foundation Trust for 2021-2022 was £227,083,000 (2020-2021 £203,966,000).



### Donations

Without the continued support of our donors we could not continue to do this vital work, we are extremely grateful for all donations no matter how great or small.

The Charity supports services offered to the general public by Cheshire and Wirral Partnership NHS Foundation Trust.

We are committed to improving the lives and emotional wellbeing of people experiencing mental health problems, through early intervention, treatment, care and support. Also supporting Community Services in Chester and Ellesmere Port.

**Cash or cheque** donations can be accepted at any of the following locations.

Cash Office, Bowmere Hospital, Chester  
 Cash Office, Springview, Clatterbridge Hospital, Chester  
 Cash Office, Macclesfield District General Hospital  
 Cash Office, Ashton House, Oxton, Wirral  
 Wirral Community NHS Foundation Trust, St Catherines Health Centre (Ground Floor, Wing 5) Derby Road, Birkenhead, CH42 0LQ

**Cheques** can also be posted directly to the Business and Value Department as follows.

Cheques or postal orders, should be made payable to Cheshire and Wirral Partnership NHS FT Charitable Funds

Remember to enclose a covering letter with your details so that we can acknowledge your generosity.

**Cheshire and Wirral Partnership NHS FT Charitable Funds**  
**For the attention of Stephen Stokes**  
**Financial Services**  
**Redesmere**  
**Countess of Chester Health Park**  
**Liverpool Road**  
**Chester**  
**CH2 1BQ**

### Gift Aid

If you are a UK tax payer you can increase your donation with Gift Aid by making a simple declaration. This will enable the charity to recover the tax on your donation 25p in the £1.

To obtain a Gift Aid declaration form, contact the Charity Administrator, as detailed below.

### Fund Raising

We are extremely grateful to and encourage all those who wish to fund raise on our behalf. Guidance and application forms to fund raise on behalf of the Charity can be obtained by contacting the Charity Administrator as detailed below.

As an approved fund raisers you can use the My Donate website to create a fund raising page thus increasing awareness of your event.

Stephen Stokes  
 Charity Administrator  
 Telephone Number 01244393239  
 Email: stephen.stokes@nhs.net

### Legacies

Remember us in your will, even the smallest legacy is appreciated and helps us to continue our work. You can be sure we will use it to benefit a specific ward, department or service, if that is your wish, or you can choose to donate to our General Fund.

### Staff Donations

Support the staff payroll giving schemes.

To access Workplace Giving or Pennies from Heaven application forms, visit [www.cwp.nhs.uk](http://www.cwp.nhs.uk). Remember every penny counts.

Workplace giving allows staff to donate the amount of their choice.

Pennies from Heaven allows you to donate the spare pennies from your pay, the most you can ever give in from your weekly or monthly pay is 99p. At an annual staff side meeting, the decision is taken to decide which charity will benefit from Pennies from Heaven. From 2013/2014 all donations will be made to CWP charity, to be divided equally between the following funds:

Insight-Recover through Research  
 Challenging Stigma  
 Kisiizi Hospital General Fund





**Cheshire and Wirral Partnership NHS Foundation Trust Charitable Funds**

Registered Charity Number: 1050046

Redesmere Building

Countess of Chester Health Park

Liverpool Road

Chester

CH2 1BQ

Tel No. - 01244 393239

Fax No. - 01244 393268

Email: [stephen.stokes@nhs.net](mailto:stephen.stokes@nhs.net)

To: Champion Allwoods Limited  
2<sup>nd</sup> Floor Refuge House  
33-37 Watergate Row  
Chester  
CH1 2LE

Dear Sirs,

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 March 2022. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

**General**

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 March 2022 audited.
- 3 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 23 February 2018, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 4 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 6 The financial statements are free of material misstatements, including omissions.
- 7 The effects of uncorrected misstatements are immaterial both individually and in total.

**Assets and liabilities**

- 8 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 10 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

**Accounting estimates**

- 11 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.





**Cheshire and Wirral Partnership NHS Foundation Trust Charitable Funds**

Registered Charity Number: 1050046

Redesmere Building

Countess of Chester Health Park

Liverpool Road

Chester

CH2 1BQ

Tel No. - 01244 393239

Fax No. - 01244 393268

Email: [stephen.stokes@nhs.net](mailto:stephen.stokes@nhs.net)

**Legal claims**

- 12 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

**Laws and regulations**

- 13 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

**Related parties**

- 14 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

**Subsequent events**

- 15 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

**Going concern**

- 16 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

**Grants and donations**

- 17 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

Signed on behalf of the board of

trustees Date: 25/01/2023