



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

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# Charitable Funds

## Annual Report and Accounts

### 2023 - 2024



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## TRUSTEE'S ANNUAL REPORT

### Foreword

The Corporate Trustee presents the Charity Annual Report together with the Financial Statements for Year Ended 31 March 2024.

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

### 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 20 individual funds for Year Ended 31 March 2024.

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

Tim Welch - (CEO)  
Anushta Sivananthan  
Faouzi Alam  
Isla Wilson - (Chair)  
Suzanne Edwards  
Edward Jenner - Retired Dec 23  
Gary Flockhart  
Farhad Ahmed  
Elizabeth Harrison  
Roderick Thomson - Resigned Oct 24  
Julie Higgins  
Chris Lynch  
Jennie Birch - (Director of Business and Value)  
Eric Solomons - Appointed Jan 24

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 Building  
Countess of Chester Health Park  
Liverpool Road  
Chester  
CH2 1BQ



**Cheshire and Wirral Partnership**

**NHS Foundation Trust**

**Charitable Funds:** Registered Charity Number 1050046

**Year Ended 31 March 2024**

## **TRUSTEE'S 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 six 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**

Year Ended 31 March 2024 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 £11,428.
- 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.

Year Ended 31 March 2024 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



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## **TRUSTEE'S 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.



**Cheshire and Wirral Partnership**

**NHS Foundation Trust**

**Charitable Funds:** Registered Charity Number 1050046

**Year Ended 31 March 2024**

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## **TRUSTEE'S 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 340,000.

### **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 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.

In October 2024, Wirral Community Health and Care NHS Foundation Trust announced a collaboration and integration initiative with Wirral University Teaching Hospitals NHS Foundation Trust. It is unclear at this early stage whether the arrangement currently in place to administer the charitable funds for Wirral Community Health and Care NHS Foundation Trust will continue. The charity held funds on their behalf to the value of £98k at the year end. If those funds were to be transferred to another organisation as part of the initiative it would be necessary to sell a proportion of the long-term investments to maintain a sufficient level of liquidity within the remaining funds.



## TRUSTEE'S ANNUAL REPORT

### Review of Finances, Achievements and Performance

The net assets of the Charity for Year Ended 31 March 2024 were £356,434, a decrease of £48,424 from those held at the 31 March 2023. (£404,858)

Of the balance for Year Ended 31 March 2024 £122,103 was invested in UK Fixed Interest and Equities, £131,208 in Overseas Fixed Interest, Equities and Securities and the remainder comprised of Debtors, Creditors and Funds on Deposit at the bank.

The Charity continues to rely on Donations, Fund Raising, Legacies and Income from Investments as its main sources of income. The chart below shows the percentage of each category for Year Ended 31 March 2024.

#### Total Income and Endowments

£'s  
28,818

#### Income Expanded

Donations 22%

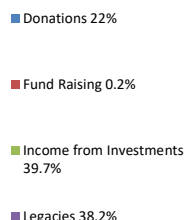
Fund Raising 0.2%

Income from Investments 39.7%

Legacies 38.2%

£'s  
6,343  
47  
11,428  
11,000

#### Income Chart



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:

	£'s
Wirral AMH/OPS General Purpose	400
Western Cheshire AMH/OPS General Purpose	200
Community Services (TCS)	2,684
New General Purpose Fund	953
Wirral Heart Support	250
WCT Specialist Palliative Care	1,856
<b>Total</b>	<b>6,343</b>

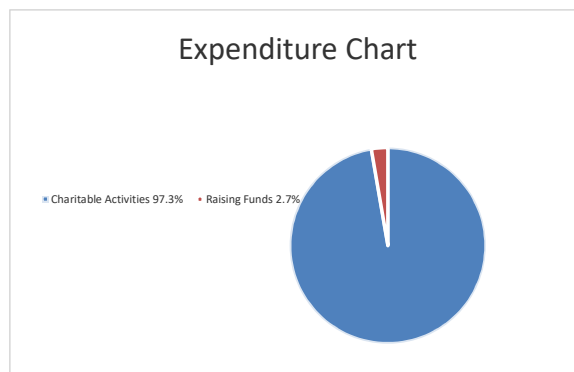


## TRUSTEE'S ANNUAL REPORT

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

**Total Expenditure** £'s  
(87,242)

**Expenditure Expanded** £'s  
**Charitable Activities 97.3%** (84,879)  
**Raising Funds 2.7%** (2,363)



**Expenditure on Charitable Activities** £'s  
(84,879)

	£'s
Wirral AMH/OPS General Purpose	(156)
Community Services (TCS)	(4,073)
New General Purpose	(30,007)
East Cheshire AMH/OPS General Purpose	(816)
East Cheshire LD General Purpose	(1,535)
League of Friends of Wallasey Hospitals	(671)
Wirral Community NHS Trust General Purpose	(25,789)
WCT Specialist Palliative Care	(7,699)
Quickbooks Support	(223)
Independent Examiners Fee	(1,434)
Bought in Services from the NHS, CWP Admin Fee	(12,412)
Bank Charges	(64)
<b>Total</b>	<b>(84,879)</b>

**Expenditure on Raising Funds** £'s  
(2,363)

	£'s
Investment Management Fees	(2,360)
Pennies from Heaven Fees	(3)
<b>Total</b>	<b>(2,363)</b>

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

Signature:

Date: 27.11.24





**Cheshire and Wirral Partnership**

**NHS Foundation Trust**

**Charitable Funds:** Registered Charity Number 1050046

**Year Ended 31 March 2024**

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## **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 to:**

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 Confirmation**

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 - 21 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**

**Signature:**

**Date:** 27.11.24

**Director of Business and Value Signature:**

**Date:** 27.11.24



**Cheshire and Wirral Partnership**

**NHS Foundation Trust**

**Charitable Funds:** Registered Charity Number 1050046

**Year Ended 31 March 2024**

## **INDEPENDENT EXAMINERS' REPORT**

I report to the trustees on my examination of the Financial Statements of Cheshire and Wirral Partnership NHS Foundation Trust General Fund for Year Ended 31 March 2024.

### **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.

Susan Harris MA ACA  
**Champion Allwoods Limited**  
2nd Floor Refuge House  
33-37 Watergate Row  
Chester

Date: 27.11.2024



## STATEMENT OF FINANCIAL ACTIVITIES

Statement of Financial Activities for Year Ended 31 March 2024

	Notes	2023-24 Restricted Funds £'s	2023-24 Unrestricted Funds £'s	2023-24 Total £'s	2022-23 Restricted Funds £'s	2022-23 Unrestricted Funds £'s	2022-23 Total £'s
<b>Income from Charitable Activities</b>							
Donations		-	6,343	<b>6,343</b>	22	9,708	<b>9,730</b>
Fund Raising		16	31	<b>47</b>	-	53	<b>53</b>
Legacies		-	11,000	<b>11,000</b>	-	-	<b>-</b>
Income from Investments	3	1,683	9,745	<b>11,428</b>	1,436	9,070	<b>10,506</b>
<b>Total Income and Endowments</b>	4	<u>1,699</u>	<u>27,119</u>	<u><b>28,818</b></u>	<u>1,458</u>	<u>18,831</u>	<u><b>20,289</b></u>
<b>Expenditure on Charitable Activities</b>							
Expenditure on Charitable activities	5a	(2,773)	(82,106)	<b>(84,879)</b>	(1,760)	(33,478)	<b>(35,238)</b>
Expenditure on Raising Funds	5b	(356)	(2,007)	<b>(2,363)</b>	(342)	(2,153)	<b>(2,495)</b>
<b>Total Expenditure</b>	6	<u>(3,129)</u>	<u>(84,113)</u>	<u><b>(87,242)</b></u>	<u>(2,102)</u>	<u>(35,631)</u>	<u><b>(37,733)</b></u>
Net Gain/(Loss) on Disposal of Investments Assets		(31)	(203)	<b>(234)</b>	(17)	(111)	<b>(128)</b>
Net Gain/(Loss) on Revaluation of Investment Assets		1,680	8,554	<b>10,234</b>	(2,937)	(18,545)	<b>(21,482)</b>
<b>Net Gains/(Losses) on Investments</b>		<u>1,649</u>	<u>8,351</u>	<u><b>10,000</b></u>	<u>(2,954)</u>	<u>(18,656)</u>	<u><b>(21,610)</b></u>
<b>Net Income/(Expenditure)</b>		<u>219</u>	<u>(48,643)</u>	<u><b>(48,424)</b></u>	<u>(3,598)</u>	<u>(35,456)</u>	<u><b>(39,054)</b></u>
Funds Transfer		(12,902)	12,902	-	-	-	-
<b>Total Net Movement in Funds</b>	7	<u>(12,683)</u>	<u>(35,741)</u>	<u><b>(48,424)</b></u>	<u>(3,598)</u>	<u>(35,456)</u>	<u><b>(39,054)</b></u>
Fund balances brought forward at 31 March 2023		59,559	345,299	<b>404,858</b>	63,157	380,755	<b>443,912</b>
<b>Fund balances carried forward at 31st March 2024</b>		<u>46,876</u>	<u>309,558</u>	<u><b>356,434</b></u>	<u>59,559</u>	<u>345,299</u>	<u><b>404,858</b></u>

The notes on pages 12-21 form part of these Accounts.



# Cheshire and Wirral Partnership

NHS Foundation Trust

**Charitable Funds:** Registered Charity Number 1050046

Year Ended 31 March 2024

## BALANCE SHEET

Balance Sheet for Year Ended 31 March 2024

	Notes	2023-24 Restricted Funds £'s	2023-24 Unrestricted Funds £'s	2023-24 Total £'s	2022-23 Restricted Funds £'s	2022-23 Unrestricted Funds £'s	2022-23 Total £'s
<b>Fixed Assets</b>							
Investments	9.3	11,447	241,864	253,311	9,294	238,562	247,856
<b>Total Fixed Assets</b>		11,447	241,864	253,311	9,294	238,562	247,856
<b>Current Assets</b>							
Debtors	10	962	4,898	5,860	736	4,647	5,383
Short Term Investments and Deposits		34,799	64,485	99,284	49,791	103,746	153,537
<b>Total Current Assets</b>		35,761	69,383	105,144	50,527	108,393	158,920
Creditors: Amounts Falling Due Within 1 Year	11	(332)	(1,689)	(2,021)	(262)	(1,656)	(1,918)
<b>Net Current Assets</b>		35,429	67,694	103,123	50,265	106,737	157,002
<b>Total Net Assets</b>		46,876	309,558	356,434	59,559	345,299	404,858
<b>Funds of the Charity</b>							
<b>Total Funds</b>	12	46,876	309,558	356,434	59,559	345,299	404,858

The notes on pages 12-21 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: 27.11.24



Cheshire and Wirral Partnership

NHS Foundation Trust

Charitable Funds: Registered Charity Number 1050046

Year Ended 31 March 2024

## STATEMENT OF CASH FLOW

Statement of Cash Flow for Year Ended 31 March 2024

		2023-24 Restricted Funds	2023-24 Unrestricted Funds	2023-24 Total	2022-23 Restricted Funds	2022-23 Unrestricted Funds	2022-23 Total
	Notes	£'s	£'s	£'s	£'s	£'s	£'s
<b>Net cash provided by (used in) operating activities</b>	14	(16,171)	(54,055)	<b>(70,226)</b>	(2,534)	(27,347)	<b>(29,881)</b>
<b>Cash flows from investing activities:</b>							
Dividends and Interest		1,683	9,745	<b>11,428</b>	1,436	9,070	<b>10,506</b>
Proceeds from the sale of investments		4,999	33,081	<b>38,080</b>	2,591	16,584	<b>19,175</b>
Purchase of investments & deposits made		(5,503)	(28,032)	<b>(33,535)</b>	(3,722)	(23,501)	<b>(27,223)</b>
<b>Net cash provided by (used in) investing activities</b>		<b>1,179</b>	<b>14,794</b>	<b>15,973</b>	<b>305</b>	<b>2,153</b>	<b>2,458</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(14,992)</b>	<b>(39,261)</b>	<b>(54,253)</b>	<b>(2,229)</b>	<b>(25,194)</b>	<b>(27,423)</b>
<b>Cash and Cash Equivalents at the 1st April</b>		<b>49,791</b>	<b>103,746</b>	<b>153,537</b>	<b>52,020</b>	<b>128,940</b>	<b>180,960</b>
<b>Cash and Cash Equivalents at the 31st March</b>		<b>34,799</b>	<b>64,485</b>	<b>99,284</b>	<b>49,791</b>	<b>103,746</b>	<b>153,537</b>

## 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.

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## 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

##### 1.6a Intangible or Donated Fixed Assets

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

##### 1.7a Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

IT Equipment	100% straight line
--------------	--------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the

##### 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 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 Funds (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 corporate body 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.



## NOTES TO THE ACCOUNTS

### 3 Analysis of Gross Income from Investments

	2023-24 Restricted Funds £'s	2023-24 Unrestricted Funds £'s	2023-24 Total £'s	2022-23 Restricted Funds £'s	2022-23 Unrestricted Funds £'s	2022-23 Total £'s
Held in UK	949	5,511	6,460	798	5,044	5,842
Overseas Securities	734	4,234	4,968	638	4,026	4,664
<b>Total Gross Income</b>	<b>1,683</b>	<b>9,745</b>	<b>11,428</b>	<b>1,436</b>	<b>9,070</b>	<b>10,506</b>

### 4 Analysis of Income Received by Charitable Fund

	2023-24 Restricted Funds £'s	2023-24 Unrestricted Funds £'s	2023-24 Total £'s	2022-23 Restricted Funds £'s	2022-23 Unrestricted Funds £'s	2022-23 Total £'s
<b>Charitable Trusts</b>						
East Cheshire Mental Health and Learning Disabilities	-	225	225	-	281	281
<b>Restricted Funds</b>						
Kisiizi Hospital	220	-	220	195	-	195
CWP Restricted	462	-	462	392	-	392
Wirral Community NHS FT Restricted	967	-	967	829	-	829
<b>Other Charitable Fund Balances</b>						
Wirral Community Health and Care NHS Foundation Trust	-	14,623	14,623	-	7,888	7,888
Insight Research Fund	-	98	98	-	105	105
Cheshire & Wirral Partnership NHS Foundation Trust (comprising of)						
Wirral Mental Health	-	1,094	1,094	-	1,400	1,400
West Cheshire Mental Health Services	-	1,912	1,912	-	1,464	1,464
Central and Eastern Cheshire	-	-	-	-	10	10
CAMHS	32	3,336	3,368	27	3,139	3,166
Challenging Stigma	-	21	21	-	78	78
Community Services	18	2,904	2,922	15	3,066	3,081
New General Purpose	-	2,776	2,776	-	1,290	1,290
General Purpose	-	130	130	-	110	110
	<b>1,699</b>	<b>27,119</b>	<b>28,818</b>	<b>1,458</b>	<b>18,831</b>	<b>20,289</b>



## NOTES TO THE ACCOUNTS

### 5a Expenditure on Charitable Activities

	2023-24 Restricted Funds £'s	2023-24 Unrestricted Funds £'s	2023-24 Total £'s	2022-23 Restricted Funds £'s	2022-23 Unrestricted Funds £'s	2022-23 Total £'s
Bought-in Services from NHS	(1,847)	(10,564)	(12,411)	(1,476)	(9,306)	(10,782)
Other expenses in furtherance of Charity objectives	(33)	(191)	(224)	(77)	(485)	(562)
Independent Examiners' Remuneration	(212)	(1,222)	(1,434)	(196)	(1,238)	(1,434)
Bank Charges	(10)	(54)	(64)	(11)	(70)	(81)
Patients' Welfare and Amenities	-	(61,887)	(61,887)	-	(11,887)	(11,887)
Staff Welfare and Amenities	(671)	(8,188)	(8,859)	-	(10,492)	(10,492)
	<u>(2,773)</u>	<u>(82,106)</u>	<u>(84,879)</u>	<u>(1,760)</u>	<u>(33,478)</u>	<u>(35,238)</u>

### 5b Expenditure on Raising Funds

	<u>(356)</u>	<u>(2,007)</u>	<u>(2,363)</u>	<u>(342)</u>	<u>(2,153)</u>	<u>(2,495)</u>
	<u>(356)</u>	<u>(2,007)</u>	<u>(2,363)</u>	<u>(342)</u>	<u>(2,153)</u>	<u>(2,495)</u>

### 6 Analysis of Expenditure

	Expenditure on Charitable Activities £'s	Expenditure on Raising Funds £'s	2023-24 Total £'s	Expenditure on Charitable Activities £'s	Expenditure on Raising Funds £'s	2022-23 Total £'s
Independent Examiners Remuneration	(1,434)	-	(1,434)	(1,434)	-	(1,434)
Investment Management Fees	-	(2,360)	(2,360)	-	(2,490)	(2,490)
My Donate/Pennies from Heaven	-	(3)	(3)	-	(5)	(5)
Bank Charges	(64)	-	(64)	(81)	-	(81)
Bought-in Services from NHS	(12,412)	-	(12,412)	(10,782)	-	(10,782)
Other costs including Staff/Patient Welfare and Amenities	(70,969)	-	(70,969)	(22,941)	-	(22,941)
	<u>(84,879)</u>	<u>(2,363)</u>	<u>(87,242)</u>	<u>(35,238)</u>	<u>(2,495)</u>	<u>(37,733)</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.



## NOTES TO THE ACCOUNTS

### 7 Changes in Resources Available for Charity Use

	2023-24 Restricted Funds £'s	2023-24 Unrestricted Funds £'s	2023-24 Total £'s	2022-23 Restricted Funds £'s	2022-23 Unrestricted Funds £'s	2022-23 Total £'s
Opening Balances	59,559	345,299	404,858	63,157	380,755	443,912
Closing Balances	46,876	309,558	356,434	59,559	345,299	404,858
Net (decrease)/increase in funds available for future activities	(12,683)	(35,741)	(48,424)	(3,598)	(35,456)	(39,054)

### 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 Year Ended 31 March 2024.

#### 8b Trustee Remuneration

No remuneration was paid to any members of the Board of the Corporate Trustee during Year Ended 31 March 2024.

#### 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 Year Ended 31 March 2024.

## NOTES TO THE ACCOUNTS

## Investment Fixed Assets as per Accounting Policy

		2023-24			2022-23		
		Restricted Funds	Unrestricted Funds	2023-24 Total	Restricted Funds	Unrestricted Funds	2022-23 Total
		£'s	£'s	£'s	£'s	£'s	£'s
9.1	Fixed Asset Investments:						
	Market value at Year Ended 31 March 2023	9,294	238,562	247,856	11,117	250,302	261,419
	Less: Disposals at carrying value	(5,029)	(33,284)	(38,313)	(2,608)	(16,696)	(19,304)
	Add: Acquisitions at cost	5,503	28,032	33,535	3,722	23,501	27,223
	Net gain on revaluation	1,679	8,554	10,233	(2,937)	(18,545)	(21,482)
	Market value at Year Ended 31 March 2024	11,447	241,864	253,311	9,294	238,562	247,856
	Historic cost at Year Ended 31 March 2024	38,325	195,240	233,565	32,121	202,791	234,912

## 9.2 Tangible Fixed Assets as per Accounting Policy

IT Equipment  
£'s

**Cost**

As at Year Ended 31 March 2023	59,168
Additions	-
As at Year Ended 31 March 2024	<u>59,168</u>

## Depreciation

As at Year Ended 31 March 2023	59,168
Depreciation charged in the year	-
As at Year Ended 31 March 2024	<u>59,168</u>

**Carrying Amount**

As at Year Ended 31 March 2024	-
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		2023-24			2022-23		
		Unrestricted			Unrestricted		
		Funds	2023-24 Total		Funds	2022-23 Total	
		£'s	£'s		£'s	£'s	
9.3	Market Value:						
	Overseas Securities	5,930	125,279	131,209	4,857	124,681	129,538
	Held in UK	5,517	116,585	122,102	4,437	113,881	118,318
		11,447	241,864	253,311	9,294	238,562	247,856



## NOTES TO THE ACCOUNTS

10	Analysis of Debtors	2023-24 Total	2022-23 Total				
		£'s	£'s				
		Opening Balance	5,383	5,059			
		Invoices Raised	5,332	4,763			
		Accrued Income	240	3			
		Income Received	(5,095)	(4,442)			
Total Debtors		5,860	5,383				
11	Analysis of Creditors	2023-24 Total	2022-23 Total				
		£'s	£'s				
		Opening Balance	(1,918)	(3,526)			
		Invoices Received	(88,873)	(41,459)			
		Accrued Expenditure	(150)	(210)			
		Invoices Paid	88,920	43,277			
Total Creditors		(2,021)	(1,918)				
12	Analysis of Funds Year Ended 31 March 2024	Balance	Incoming	Resources	Gains and	Transfer of	Balance
		31 March	Resources	Expended	Losses	Funds	31 March
	Unrestricted Designated Funds	2023					2024
		£'s	£'s	£'s	£'s	£'s	£'s
	Charitable Trusts						
	Services	8,280	225	(2,671)	175	(1,242)	4,767
	Other Charitable Fund Balances						
	Research (Insight)	13,522	98	(122)	82	(13,581)	(1)
	Wirral Community NHS Foundation Trust	88,998	14,624	(37,068)	1,918	-	68,472
	Cheshire & Wirral Partnership NHS Foundation Trust	234,499	12,172	(44,252)	6,176	27,725	236,320
	Unrestricted Funds	345,299	27,119	(84,113)	8,351	12,902	309,558
	Restricted Funds						
	Kisiizi Hospital (Previously held as unrestricted funds)	12,779	220	(299)	202	(12,902)	-
	CWP	16,722	512	(748)	506	-	16,992
	Wirral Community NHS FT Restricted	30,058	967	(2,082)	941	-	29,884
		59,559	1,699	(3,129)	1,649	(12,902)	46,876
	Total Funds	404,858	28,818	(87,242)	10,000	-	356,434



## NOTES TO THE ACCOUNTS

### 12.1 Legacies

Cheshire & Wirral Partnership NHS Foundation Trust Fund Balance as at Year Ended 31 March 2024 includes legacies totalling £217,304 earmarked for specific services.

Legacy Name	Date Received	Department	Amount £'s
Legacy 1	16/12/2008	AMH Springview Clatterbridge	396
Legacy 2	22/07/2011	Psychology Service Chester	56,643
Legacy 3	20/05/2014	Broxton Community Care Team	1,214
Legacy 4	02/06/2015	Wirral Assertive Outreach Services	500
Legacy 6	24/06/2011	Oakmere Team Vale House	2,517
Legacy 7*	20/10/2009*	The Central Hospital Wallasey	903
Legacy 8**	20/10/2009*	The Cottage Hospital Wallasey - WCT WS	6,989
Legacy 9	19/02/2009	WCT Women's Services	4,015
Legacy 10	05/04/2005	East Cheshire	1,786
Legacy 11	15/10/2020	Wirral AMH/OPS General Purpose	500
Legacy 12	10/03/2021	Brackendale Ward - Springview	20,000
Legacy 13	12/08/2021	Ancora House	110,841
Legacy 14	15/12/2023	Adult Mental Health - General Fund	1,000
Legacy 15	05/02/2024	WCT - SPCT	10,000
			<b>217,304</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 Year Ended 31 March 2023	Balance 31 March 2022 £'s	Incoming Resources £'s	Resources Expended £'s	Gains and Losses £'s	Transfer of Funds £'s	Balance 31 March 2023 £'s
<b>Unrestricted Designated Funds</b>						
<b>Charitable Trusts</b>						
East Cheshire Mental Health and Learning Disability Services	11,559	281	(2,781)	(586)	(193)	8,280
Mid Cheshire Mental Health and Learning Disability Services	-	-	-	-	-	-
<b>Other Charitable Fund Balances</b>						
Research (Insight)	14,211	105	(123)	(171)	(500)	13,522
Wirral Community NHS Foundation Trust	89,691	7,887	(4,002)	(4,578)	-	88,998
Cheshire & Wirral Partnership NHS Foundation Trust*	265,294	10,558	(28,725)	(13,321)	693	234,499
<b>Unrestricted Funds</b>	<b>380,755</b>	<b>18,831</b>	<b>(35,631)</b>	<b>(18,656)</b>	<b>-</b>	<b>345,299</b>
<b>Restricted Funds</b>						
Kisiizi Hospital (Previously held as unrestricted funds)	13,195	195	(255)	(356)	-	12,779
CWP	17,818	435	(636)	(895)	-	16,722
Wirral Community NHS FT Restricted	32,144	828	(1,211)	(1,703)	-	30,058
	<b>63,157</b>	<b>1,458</b>	<b>(2,102)</b>	<b>(2,954)</b>	<b>-</b>	<b>59,559</b>
<b>Total Funds</b>	<b>443,912</b>	<b>20,289</b>	<b>(37,733)</b>	<b>(21,610)</b>	<b>-</b>	<b>404,858</b>



Cheshire and Wirral Partnership

NHS Foundation Trust

Charitable Funds: Registered Charity Number 1050046

Year Ended 31 March 2024

## NOTES TO THE ACCOUNTS

### 12.3 Legacies

Cheshire & Wirral Partnership NHS Foundation Trust Fund Balance as at Year Ended 31 March 2023 includes legacies totalling £207,894 earmarked for specific services.

Legacy Name	Date Received	Department	Amount £'s
Legacy 1	16/12/2008	AMH Springview Clatterbridge	396
Legacy 2	22/07/2011	Psychology Service Chester	56,644
Legacy 3	20/05/2014	Broxton Community Care Team	1,730
Legacy 4	02/06/2015	Wirral Assertive Outreach Services	500
Legacy 5	20/12/2012	Chester Community Nursing	890
Legacy 6	24/06/2011	Oakmere Team Vale House	2,517
Legacy 7*	20/10/2009*	The Central Hospital Wallasey	903
Legacy 8**	20/10/2009*	The Cottage Hospital Wallasey - WCT WS	6,989
Legacy 9	19/02/2009	WCT Women's Services	4,015
Legacy 10	05/04/2005	East Cheshire	1,970
Legacy 11	15/10/2020	Wirral AMH/OPS General Purpose	500
Legacy 12	10/03/2021	Brackendale Ward - Springview	20,000
Legacy 13	12/08/2021	Ancora House	110,840
			<b>207,894</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.

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

There were no loans or guarantees secured against assets of the charity during Year Ended 31 March 2024 (2022 -2023 nil).



## NOTES TO THE ACCOUNTS

14	Statement of Cash Flow from Operating Activities	2023-24	2023-24	2023-24 Total	2022-23	2022-23	2022-23 Total
		Restricted	Unrestricted		Restricted	Unrestricted	
		£'s	£'s	£'s	£'s	£'s	£'s
	Net Income/(Expenditure) for the reporting period (as per the Statement of Financial Activities)	(12,683)	(35,741)	(48,424)	(3,598)	(35,456)	(39,054)
	Adjustments for:						
	(Gains)/Losses on Investments	(1,680)	(8,554)	(10,234)	2,937	18,545	21,482
	Dividends and Interest	(1,683)	(9,745)	(11,428)	(1,436)	(9,070)	(10,506)
	(Gain)/loss on disposal of investments	31	203	234	17	111	128
	(Increase)/Decrease in Debtors	(226)	(251)	(477)	(161)	(162)	(323)
	Increase/(Decrease) in Creditors	70	33	103	(293)	(1,315)	(1,608)
	Net cash provided by (used in) operating activities	(3,488)	(18,314)	(21,802)	1,064	8,109	9,173
	Cash flows from operating activities						
	Net cash provided by (used in) operating activities	(16,171)	(54,055)	(70,226)	(2,534)	(27,347)	(29,881)

## 15 Connected Organisations

The total income of the Cheshire and Wirral Partnership NHS Foundation Trust for Year Ended 31 March 2024 was £276,423,000 (2022-2023 £265,628,000).



## HOW TO SUPPORT US

### 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, Oxtown, Wirral

Wirral Community NHS Foundation Trust, St Catherine's Health Centre (Ground Floor, Wing 5) Derby Road, Birkenhead, CH42 0LQ

### Cheques

Cheques can 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 Claire Davies**

**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 of 25p for £1.00.

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 raiser you can use the 'My Donate' website to create a fund raising page thus increasing awareness of your event.

**Claire Davies - Charity Administrator**

**Telephone Number: 01244 393239**

**Email: [claire.davies49@nhs.net](mailto:claire.davies49@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, please visit [www.cwp.nhs.uk](http://www.cwp.nhs.uk). Remember every penny counts!

### Workplace Giving

Allows staff to donate directly from their salary...

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.