

## **Dartford and Gravesham NHS Trust Charitable Fund Annual Report 2020-21**

### **1. Introduction**

The Trustees present their annual report and the accounts for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 2011, and the Statement of Recommended Practices, Accounting and Reporting by Charities (FRS 102) (SORP 2019).

Under the terms of the National Health Service Act 1977 and the National Health Service and Community Care Act 1990, a health service Trust is able to administer a Charitable Fund. This Fund is required to be registered and administered under the Charities Act 2011, and is now under single accountability requirements. The revised Accounting and Reporting by Charities Statement of Recommended Practice issued in October 2019 requires the NHS Trust to produce an annual report and accounts.

Dartford and Gravesham NHS Trust was legally established on 1 November 1993. A Charitable Fund was held and Charitable Trust records were maintained from 1 April 1994. Due to charitable legislation requirements, the Dartford and Gravesham NHS Trust Charitable Fund was formed on 20 October 1995 and registered with the Charity Commission by Declaration of Trust Deed.

In addition, the Trust also provides services in Gravesham Community Hospital in Gravesend, Queen Mary's Hospital Sidcup and Erith & District Hospital as well as a number of community locations across our population.

The Trust offers a comprehensive range of acute services to around 400,000 people in North Kent and South East London. Darent Valley Hospital (DVH) opened in September 2000 and has a bed-base of c500.

In October 2013 the Trust took on a number of services at Queen Mary's Hospital, Sidcup and Erith & District Hospital as part of the dissolution of the South London Healthcare Trust. As part of the transfer Dartford and Gravesham NHS Trust became responsible with effect from 7 July 2014 for the related Queen Mary's and Erith charitable funds and the transition of those funds has been overseen by the Charitable Funds Committee. The services provided by the Trust at Queen Mary's Hospital (QMH) include elective day and inpatient surgery and outpatient services in general surgery, urology, orthopaedics, gynaecology, medicine and paediatrics, in addition to diagnostics and therapies. Oxleas NHS Foundation Trust is responsible for the buildings at Queen Mary's and Erith and District hospitals and the Trust works with it and other provider organisations operating from these sites.

#### **1.1 Charitable status**

The Charitable Fund held by the Dartford and Gravesham NHS Trust is registered under the following charity:

Name: The Dartford and Gravesham NHS Trust Charitable Fund

Registration number: 1050861

Registered address: Darent Valley Hospital,  
Darenth Wood Road, Dartford,  
Kent DA2 8DA

## 1.2 Trustees of the Charitable Fund

Dartford and Gravesham NHS Trust is the sole Corporate Trustee. However, its Board of Directors acts as the agent of the Trust. Board membership as at year-end 2020-21 is shown below, with in-year changes are detailed below.

Name	Role
Louise Ashley (v)	Chief Executive
Julie Frake-Harris (v)	Chief Operating Officer/ Deputy Chief Executive
Steve Fenlon (v)	Medical Director
Siobhan Callanan (v)	Chief Nurse
Ian O'Connor (v)	Chief Finance Officer
Alexandra Bode-Tunji	Chief People Officer
Bas Sadiq	Director of Improvement
Jonathan Wade	Director of Operations
Peter Coles (v)	Trust Chair
Lynn Gladwell (v)	Non-Executive Director and Chair of the Charitable Funds Committee
Gill Jenner (v)	Non-Executive Director and Chair of the Workforce Committee
David Ahmad (v)	Non-Executive Director and Chair of the Audit Committee
Suzanne O'Brien (v)	Non-Executive Director and Chair of the Finance Committee
Steve Wilmshurst (v)	Non-Executive Director and Chair of the Quality and Safety Committee and Remuneration Committee

(v) – donates a voting member of the Board

Name	Change to the Board
David Stonehouse	Left the Trust as Interim Director of Finance on 30 April 2020
Ian O'Connor	Joined as Chief Finance Officer on 1 May 2020
Louise Lester	Left the Trust as Director of Human Resources on 18 September 2020
Alexandra Bode-Tunji	Joined as Chief People Officer on 4 January 2021
David Warwick	Left the Trust as Non-Executive Director on 18 June 2020
Karen Taylor	Left the Trust as Non-Executive Director on 31 January 2021
David Ahmad	Joined the Trust as Non-Executive Director 1 January 2021
Suzanne O'Brien	Joined the Trust as Associate Non-Executive Director 1 January 2021 and became a Non-Executive Director 1 February 2021

All Directors and Non-Executive Directors signed a self-Declaration of Interest. The NHS Code of Accountability requires that all Board members declare any personal or business interest which may influence, or may be perceived to influence, their judgement. The declarations made also encompass any such interests held by any person connected to him/her, such as spouses/partners. These have been made available to the auditors.

In 2010, the Board of Directors of Dartford and Gravesham NHS Trust established and authorised a committee, the Charitable Funds Committee, to oversee the management of the Charitable Fund on its behalf. The Charitable Funds Committee met twice times during 2020-21 (June 2020 meeting cancelled due to Covid19, 3 November 2020 and 23 February 2021). The Chairman of the Charitable Funds Committee reports the minutes of each Charitable Funds Committee meeting to the Trust Board, highlighting any matters that require Board attention or action.

The Charitable Funds Committee members as at year-end 2020-21 were:

Lynn Gladwell	Non-Executive Director (Chair)
Ian O'Connor	Chief Finance Officer
Jonathan Wade	Director of Operations
Sally George	Fundraising and Voluntary Services Manager
Kathy Peache	Finance Manager
Jane Burr	Trust Secretary
Steve Fenlon	Medical Director
Djafer Erdogan	Assistant Director of Finance

In addition, the Charity Management Board, a sub-committee of the Charitable Funds Committee, met every two months during the year. The minutes of the Charity Management Board are received by the Charitable Funds Committee (and vice versa).

The Board of Directors, on behalf of the sole Corporate Trustee, employed the following professional advisers during the year:

Bankers: Co-operative Bank plc  
London and South East Business Centre PO Box 2790  
80 Cornhill  
London EC3V 3RD

NatWest Bank plc  
3<sup>rd</sup> Floor  
280 Bishopsgate  
London EC2M 4RB

Auditors: KPMG LLP  
15 Canada Square  
Canary Wharf  
London E14 5GL

### **1.3 Appointment and induction of Trustees**

NHS Improvement (NHSI) appoints Non-Executive Directors of the Trust Board. Executive Directors of the Board are appointed via the Trust's recruitment procedures. Members of the Trust Board and the Charitable Funds Committee are not individual trustees under Charity Law but act as agents on behalf of the Corporate Trustee. As part of their induction programme, new Executive and Non-Executive Directors of Dartford and Gravesham NHS Trust are made aware of their responsibilities as Board members of the corporate trustee of Dartford and Gravesham NHS Trust Charitable Fund.

The accounting records and the day-to-day administration of the funds are held by the Finance Directorate located at Darent Valley Hospital, Darenth Wood Road, Dartford DA2 8DA.

### **1.4 Strategic objectives and activities**

The objectives of this fund empower Dartford and Gravesham NHS Trust, as the Sole Corporate Trustee, to hold the Charitable Fund upon trust to apply the income, and at their discretion, so far as may be permissible, the capital, for any charitable purpose or purposes relating to the National Health Service.

There have been no changes of policy during 2020-21, which affect these objectives, nor are there any plans to change these objectives. The Grants Policy was reviewed in November 2020.

The Charity is funded by donations and/or legacies received from patients, their relatives, and the general public, staff and other organisations.

Whilst respecting the wishes of the donors, the Corporate Trustee has ultimate discretion to apply the Charitable Fund, as the Fund is entirely unrestricted.

## 1.5 Governance and management

The Charitable Fund's unrestricted fund status was established using the model declaration of trust and all funds held on trust as at the date of registration were either part of this unrestricted fund or registered as separate restricted funds under the main Charity. The funds registered separately have now been spent or dissolved with Charity Commission approval and all funds are unrestricted. Subsequent donations and gifts received by the Charitable Fund that are attributable to certain funds are added to those fund balances within the existing Charitable Fund. The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objectives of each fund and the Trustee, wherever possible, respects the wishes of our generous donors to the benefit patient care and advance the good health and welfare of patients, carers and staff. If funds were received which had specific restrictions imposed by the donor, then a restricted fund would be registered.

All monies received are receipted using the Charity Commission model receipt therefore enabling all funds to be unrestricted. This includes a statement that the trustees have ultimate discretion to apply the charitable funds as all funds are unrestricted in nature.

The Board of Dartford and Gravesham NHS Trust, on behalf of the Corporate Trustee, has delegated the oversight of the management of the charitable funds to the Charitable Funds Committee, which is chaired by a Non-Executive Director. The Chief Finance Officer is responsible for the day-to-day management and control of the administration of the charitable funds and reports to the Charitable Funds Committee.

The Chief Finance Officer has particular responsibility to:

- ensure that spending is in accordance with the objects and priorities agreed by the Charitable Funds Committee and the Board
- that the criteria for spending charitable monies are fully met; that full accounting records are maintained
- that devolved decision-making or delegated arrangements are in accordance with the policies and procedures set out by the Board on behalf of the Corporate Trustee.

Fundraising for the charity is supported by the Head of Fundraising and Voluntary Services, a proportion of their costs are charged to the Charity.

The following funds were designated in the year:

Overseen by the Charitable Funds Committee	
'Directorate-based' fund	'Separate' funds:
<ul style="list-style-type: none"> <li>• Accident and Emergency Unit</li> <li>• Cancer</li> <li>• Children's Fund (incorporating Paediatrics and NICU)</li> <li>• Diagnostics</li> <li>• Gynaecology</li> <li>• Maternity</li> <li>• Medicine</li> <li>• Outpatients</li> </ul>	<ul style="list-style-type: none"> <li>• ALSO course fund</li> <li>• Anaesthesia Study Fund</li> <li>• Breast Care Library Trust Fund</li> <li>• Cardiology Training Fund</li> <li>• Diabetes Centre Education Fund</li> <li>• Haematology study Fund</li> <li>• Intensive Therapy Unit Education and Training Fund</li> <li>• Microbiology Education Fund</li> </ul>

Overseen by the Charitable Funds Committee	
'Directorate-based' fund	'Separate' funds:
<ul style="list-style-type: none"> <li>• Surgery</li> </ul>	<ul style="list-style-type: none"> <li>• Neurology Trust Fund</li> <li>• Pharmacy Fund</li> <li>• Physiotherapy Department Training Fund</li> <li>• Resuscitation Fund</li> <li>• Surgical Speciality Education Fund</li> <li>• Training Income for Dieticians</li> <li>• Urology Education Fund</li> <li>• Valley Fund</li> <li>• Staff Well-Being Fund</li> </ul>

**'Special Funds'** (overseen by the Charity Management Board):

- Friends Fund (general)
- Brick Path Fund
- Lottery Fund
- Heartbeat Fund
- Little Buds Fund (for special care babies)
- The Cancer Fighting Fund
- The Lollipop Fund (for sick children from babies to teens)
- The Silver Birch Fund (for older adults at times of ill health)

In 2020-21, following the fund raising efforts of Sir Tom Moore, and NHS Charities together and through public donations, the Charity established a Staff Welfare Fund.

In 2020-21 the Charitable Funds Committee continued to review the agreed Investment and Disbursement Strategy, and associated monitoring framework, for the Charitable Fund. The Strategy was reviewed in June 2021. The Charitable Funds Committee at each meeting reviews the overall position of all funds and undertakes more detailed scrutiny of selected funds, inviting the Fund Manager to attend and present an account of the fund activities, expenditure and future plans.

## 1.6 Public benefit

The Board of Dartford and Gravesham NHS Trust, acting as agents for the corporate Trustee, confirms compliance with the duty in section 4 of the Charities Act 2006 (i.e. to have due regard to public benefit guidance published by the Commission). The Board confirms that the Dartford and Gravesham NHS Trust Charitable Fund has expressed aims which are for the public benefit, and that the charity is administered for the public benefit. This can be demonstrated from the items and equipment purchased from the expenditure of the Fund during 2020-21, which are described in the "Significant developments regarding the 'Special Funds'" section below, and which are freely available to the public at large (dependent on clinical need).

## 1.7 Risk management and internal control

Aligned with the Trust's own risk management procedures, all areas of spend and commitments are reviewed regularly. There are procedures in place to review the investment policy and to ensure that both spending and firm financial commitments remain in line with income.

Guidance is provided to Fund Managers to support reporting on their funds to the Charitable Funds Committee (which includes a declaration of compliance with the guidance).

## 1.8 Investment policy and performance

During 2020-21 funds were held with the Co-operative Bank Plc and NatWest Bank Plc. The performance of the funds held with these banks was in line with expectations. For investment

purposes the balances of the charity are pooled in order to gain maximum benefit from the investment. The Charity Commission has been notified of this scheme.

## **1.9 Reserves policy**

The Charity does not currently enter into future commitments and so has not created any formal reserves; however, it does have enough within its funds to continue to pay a proportion of the costs of the Head of Fundraising and Voluntary Services. There is enough money held on account within the funds to ensure that other costs, such as audit fees, are covered. Other spending activities are only authorised when full funding is available.

## **‘Special Funds’ – significant developments and future plans**

### **1.10 Significant developments**

#### **Cancer Fighting Fund**

Received £46,681. We managed to deliver a virtual Stride4Life Walk which was supported by some long standing supporters of Stride4Life who did their own socially distanced walks and raised sponsorship. A virtual Family Fun Day was organised by Jane Mitchell of diddi dance Bexley & Dartford and her contacts and hosted over Facebook Live. We received £560 in memory of Barry Thomas, a £600 donation from Bexley and Sidcup Lions for Breast Cancer, and £1,000 for Stride4Life, £400 from the 8<sup>th</sup> Dartford Brownies for Stride4Life.

Approved purchases: £38,909 was spent on an Artificial Intelligence pilot, one of the first Trusts in the country to trial AI reading check x-ray to detect lung cancer, £724 to buy 360 degree toothbrushes for personalised mouth care.

#### **Little Buds Fund**

Received £90,898. The Fund received a large £30,000 donation from Lloyd of London’s Covid-19 Charitable Campaign after being nominated by employee Gwen Armstrong. A generous Legacy of £35,500 was received from the estate of Harry Frederick English, £3,693 was raised from Amy Morgan and partner through the virtual Virgin Money London Marathon and £1,257 was raised by Pedham Place Golf Club Ladies Section.

Approved purchases: 3 x Breast pumps £4,006, 11 x Paediatric Electronic Thermometer £3,246, Astodia Paediatric Vein illuminator £1,000, 5,000 x New Baby Advice booklets £2,579, Digital camera £88, 3 x backpacks to transport baby scales by community midwives £126,

#### **The Lollipop Fund**

Received £21,997. With donations from Bellways Homes Limited, Mr A. Upton, Mr E.R Gager, Hawley & Sutton at Hone Active Retirement Association and Kiara’s 7<sup>th</sup> Birthday.

Approved purchases: Sickie Cell Parent Support Group promotional material £923, 500 x Paediatric Day Surgery Booklet £249, 5,000 brave children stickers £400, 1 Years White Rose subscription for children missing education due to ill health £249, 10 x Laptops to support children out of school due to chronic health conditions £2,500.

#### **Friends Fund**

Received £176,318. A few large donations of note were from Tokio Marine Kiln Group Ltd, Rodney Burton, NHS Charities Together. The Consultants organised a bike ride from DVH to Brighton and raised over £12,000 led by Dr Jonathan Kwan for our Stroke Unit, and the Haberdashers Crayford Academy and Rochester and Cobham Golf Club have picked Valley Hospital Charity as their Charity of the Year.

Approved purchases: Patient chairs of Physio department £3,347, Patient chairs and furniture ITU £2,529, Hospedia Bedside Entertainment over the Christmas period for all patients £2,539, Stone Prevent website development £13,692, items to create Keepsake Boxes for families of deceased

patients £1,200, foldable wheel chairs for patients us on Rowan Ward £196, 100 x plus and multi phone/tablet chargers for patients during limited visiting due to the pandemic £1,000.

### **The Heartbeat Fund**

Received £8,758. A donation of £5,000 was received by Garfield Murray, £1,000 from the estate of the late Eric C. Smith as well as regular payments into Rupert Bunton Tribute Fund. A number of Regular Givers support this Fund.

Approved purchases: Nothing was purchased 2020-21.

### **The Silver Birch Fund**

Received £1,155. A donation of £400 was received from Bronzeshield Lifting Ltd, as well as a number of smaller donations from individuals.

Approved purchases: Nothing was purchased 2020-21

### **Hospital Events**

Virtual Stride4Life £3,022, Christmas Appeal and Draw £3,767

**Fundraising Expenditure:** Association of NHS Charities Membership £1,500, web support and online marketing £5,877, design, print, and advertising £2,582, Public Liability Insurance £170, Run for Charity membership fee £500, Harlequin Annual Fee £2,846, challenge event branded tops £2,591

### **Gift Aid**

An amount of £21,854 was claimed through the Gift Aid Scheme. £596 of this was attributed to the Gift Aid small donations scheme (GASDS), which allows Gift Aid to be collected on cash donations of £20 or less. You don't need a Gift Aid declaration to claim.

## **2. Future plans**

We entered 2020-21 in national lockdown due to the Corona Virus pandemic. We had already taken the decision in March 2020 to cancel our inaugural Little Buds Ball planned for June 2020, and our Stride4Life event (walks and post walk NHS Big Tea reception to celebrate the NHS birthday of 5<sup>th</sup> July). We continued to push our Staff Wellbeing Appeal through our website and online platforms which raised £113,598, with an equivalent value being donated through gifts-in-kind such as food and refreshments to keep our NHS frontline staff going. Due to a number of high-profile NHS Charities Together fundraisers we were able to apply for a number of grants and benefited from over £235,000 to support our short-term and longer term Covid19 effort.

We are seeking a permanent presence in the front entrance of the Hospital. We are looking to establish a Fundraising Hub, which in the current climate is likely to be a contactless donation point and heavyweight coin donation money spinner. An application has gone into the Space Utilisation Group to see what options would allow the Fundraising and Voluntary Services Team to be based close to the entrance with increased branding. Due to continuing Covid19 restrictions we will be unable to reinstate our physical Stride4Life event this year, but plan to deliver a virtual option. We are awaiting the plans for the NHS Big Tea 2022 from NHS Charities Together who will provide the collateral for any campaign. We are promoting a number of third party events for 2021 and 2022, with some which have higher targets and require more training for 2022 through our website and social media channels using previous trusted tour operators. This includes the Royal Parks Half Marathon, an Inflatable 5, 10 or 15 km obstacle run locally at Brand Hatch Race Track and the Thames Path Challenge for 2021 and the Jurassic Coast Trek and cycle rides from Land's End to John O'Groats in June, and London to Paris with a Tour de France finale in 2022. These are open challenges, which mean they are organised by the tour operator and supporters can sign up linked to our Charity, but there will be other participants taking part for other charities. This means we do not have the pressure of filling a particular number of places as we would with a bespoke ride like our previous Ride4Life events but it means ours is not the only charity messaging. The tour operator is liable for all risks of cancellation, visas etc. and we believe this cautious approach is the best way to proceed in what continues to be an uncertain time.

### **3. Financial Performance**

The accounts comply with the Statement of Recommended Practice on accounting and reporting issued by the Charity Commission in January 2015.

#### **Income**

During the year, income totalling £795,000 was received (£425,000 in 2019-20). £788,000 was received in donations and legacies, compared with £364,000 in 2019-20.

#### **Expenditure**

Total expenditure was £358,000 in 2020/21 as compared to £445,000 in 2019/20

#### **Financial position at year end**

The total Fund Balances at the end of the year were £968,000 (£531,000 in 2019-20). As all the investments were realised during 2006/07 the cash is being held with the Co-operative Bank plc and Nat West.

### **4. Thank you**

On behalf of the patients and staff who have benefited from improved services due to donations and legacies, the Corporate Trustee would like to thank all patients and relatives and staff who have made charitable donations, and all our fundraisers who have made such valuable contributions to the Charity in the last year.

Signed on behalf of the Corporate Trustee.



Peter Coles, Chairman  
Dartford & Gravesham NHS Trust



Louise Ashley, CEO  
Dartford & Gravesham NHS Trust

The Annual Report was approved, with the Financial Statements, by the Trust Board on the 2 December 2021



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

Under charity law, the trustees are responsible for preparing a Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees are required to prepare the financial statements in accordance with UK Accounting Standards, including FRS 102 The Financial reporting Standard applicable in the UK and Republic of Ireland.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustee:

- Selects suitable account policies and then apply them consistently;
- makes judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- states whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements;
- assesses the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern ; and
- uses the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative to do so.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the charity's transactions and disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under sections 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By Order of the Trustees

Chairman.....



.....I 02 December 2021

Trustee.....



..... 02 December 2021

## **Independent auditor's report to the Trustees of Dartford and Gravesham NHS Trust Charitable Fund**

### **Opinion**

We have audited the financial statements of Dartford and Gravesham NHS Trust Charitable Fund ("the charity") for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet and related notes, including the accounting policies in note 1.

in our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with UK accounting standards including FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We have been appointed as auditor under section 149 of the Charities Act 2011 (or its predecessors) and report in accordance with regulations made under section 154 of that Act.

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs(UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the charity in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

### **Going concern**

The trustees have prepared the financial statements on the going concern basis as they do not intend to liquidate the

entity. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period")

In our evaluation of the trustees' conclusions, we considered the inherent risks to the charity's business model and analyse how those risks might affect the charity's financial resources or ability to continue operations over the going concern period.

Our conclusions based on this work:

- we consider that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate;
- we have not identified, and concur with the trustees' assessment that there is not, a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for the going concern period.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the charity will continue in operation.

### **Fraud and breaches of laws and regulations – ability to detect**

Identifying and responding to risks of material misstatement due to fraud

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of management and the Charitable Fund Committee as to the Charity's high-level policies and procedures to prevent and detect fraud, and the Charity's channel for "whistleblowing", as well as whether they have knowledge of any actual, suspected or alleged fraud.
- Reading Charitable Fund Committee minutes
- Using analytical procedures to identify any unusual or unexpected relationships.
- Reviewing the Trust's accounting policies.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, we performed procedures to address the risk of management override of controls and the risk of fraudulent revenue recognition, in particular the risk that cash has not yet been received, for example relating to legacies or gifts that have been pledged and are awaiting receipt, as this does not commit parties to providing the pledge.

We did not identify any additional fraud risks.

We performed procedures including:

- Identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation. These included journals posted with no description, journals posted on weekends, journals with unusual accounts combination, journals with specific description and material post close journals.
- Assessing the completeness of disclosed related party transactions and verifying they had been accurately recorded within the financial statements.
- Identified income invoices recognised in the period 1 March 2021 to 30 April 2021, to determine whether the income and expenditure is recognised in the correct accounting period, in accordance with the amounts billed to the corresponding parties.

#### **Other information**

The trustees are responsible for the other information, which comprises the Trustee's Annual Report. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. We are required to report to you if:

- based solely on that work, we have identified material misstatements in the other information; or
- in our opinion, the information given in the Trustee's Annual Report is inconsistent in any material respect with the financial statements

We have nothing to report in these respects.

#### **Matters on which we are required to report by exception**

Under the Charities Act 2011 we are required to report to you if, in our opinion:

- the charity has not kept sufficient accounting records; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in these respects.

### **Trustee's responsibilities**

As explained more fully in their statement set out on page 9, the trustee is responsible for: the preparation of financial statements which give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

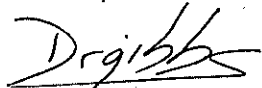
### **Auditor's responsibilities**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).

### **The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the charity's trustees as a body, in accordance with section 149 of the Charities Act 2011 (or its predecessors) and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Dean Gibbs  
for and on behalf of KPMG LLP, Statutory Auditor  
Chartered Accountants  
15 Canada Square, Canary Wharf, London E14 5GL  
16 December 2021

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

The accounts of the Dartford and Gravesham NHS Trust Charitable Fund.

## FOREWORD

These Charitable Fund accounts have been prepared by the Trustees under the Charities Act 2011.

The NHS Trust is the corporate trustee of the Charitable Fund under paragraph 16c of Schedule 2 of the NHS and Community Care Act 1990.

The Dartford and Gravesham NHS Trust Charitable Funds is registered with the Charity Commission and includes funds in respect of Dartford and Gravesham NHS Trust's Hospital.

## MAIN PURPOSE OF THE FUNDS HELD ON TRUST

The main purpose of the Charitable Fund held on trust is to apply income for any charitable purpose relating to the National Health Service wholly or mainly for the services provided by the Dartford and Gravesham NHS Trust.

Chairman...



.....

Date 2 December 2021

Trustee.....



.....

Date 2 December 2021

**Statement of Financial Activities for the year ended 31 March 2021**

	Note	Unrestricted Funds	Restricted Funds	2020-21 Total Funds £000	2019-20 Total Funds £000
<b>Income and endowments from:</b>					
Donations and legacies	3	788	0	788	364
Other trading activities	4	7	0	7	58
Dividends & bank interest		0	0	0	3
<b>Total incoming resources</b>		<b>795</b>	<b>0</b>	<b>795</b>	<b>425</b>
<b>Expenditure on:</b>					
Raising funds		64	0	64	73
Charitable activities:					
Purchase of New Equipment	5	29	0	29	169
Staff Education and Welfare	5	246	0	246	95
Patient Education and Welfare	5	19	0	19	108
Other		0	0	0	0
<b>Total resources expended</b>		<b>358</b>	<b>0</b>	<b>358</b>	<b>445</b>
<b>Net movement in funds</b>		<b>437</b>	<b>0</b>	<b>437</b>	<b>(20)</b>
<b>Reconciliation of Funds</b>					
<b>Total funds brought forward</b>		<b>531</b>	<b>0</b>	<b>531</b>	<b>551</b>
<b>Total Funds carried forward</b>		<b>968</b>	<b>0</b>	<b>968</b>	<b>531</b>

The notes at pages 17 to 21 form part of these accounts.

There have been no transfers and no gains/losses on investment assets.

All incoming resources and resources expended are derived from continuing operations and are unrestricted.

**Balance Sheet as at 31 March 2021**

	Notes	Unrestricted £000	Total at 31 March 2021 £000	Total at 31 March 2020 £000
<b>Current Assets</b>				
Receivables	9	22	22	19
Prepayments	9	20	20	0
Cash and cash equivalents	9	1,001	1,001	532
<b>Total Current Assets</b>		<b>1,043</b>	<b>1,043</b>	<b>551</b>
<b>Current Liabilities</b>				
payables: Amounts falling due within one year	10	75	75	20
<b>Net Current Assets</b>		<b>968</b>	<b>968</b>	<b>531</b>
<b>Total Assets less Current Liabilities</b>		<b>968</b>	<b>968</b>	<b>531</b>
<b>Funds of the Charity</b>				
Income Funds:				
Unrestricted	11	968	968	531
<b>Total Funds</b>		<b>968</b>	<b>968</b>	<b>531</b>

The notes at pages 17 to 21 form part of this account.

The financial statements on pages 14 to 21 were approved by the Trustee on 4th November 2021 and signed by:

Signed:  Chairman

Signed:  Trustee

Date: 02 December 2021

**Statement of Cashflow for the year ended 31 March 2021**

	<b>2020-21</b>	<b>2019-20</b>
	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>
	<b>£000</b>	<b>£000</b>
<b>Cash Flows from Operating Activities</b>		
Net movement in funds	437	(20)
Income from investments	0	(3)
(Increase)/Decrease in Trade and Other Receivables	(23)	44
(Decrease)/Increase in Trade and Other Payables	55	15
<b>Net cash (used in) by Operating Activities</b>	<b>469</b>	<b>36</b>
<b>Cash Flows from Investing Activities</b>		
Investment Income from investments	0	3
<b>Net Cash provided by Investing Activities</b>	<b>0</b>	<b>3</b>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>469</b>	<b>39</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>469</b>	<b>39</b>
<b>Cash and Cash Equivalents at Beginning of the Period</b>	<b>532</b>	<b>493</b>
<b>Cash and Cash Equivalents at year end</b>	<b>1,001</b>	<b>532</b>



## **Notes to the Accounts**

### **Note 1 Principal Accounting Policies**

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

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The 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 on 16 July 2014 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 2015.

The Trust constitutes a public benefit entity as defined in FRS 102.

The trustees consider there are no material uncertainties about the Trust's ability to continue as a going concern.

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The business model of the charity is such that its charitable activities are limited to those which it has sufficient funds to support from the excess of funding received over the costs of administering the charity.

The charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 5.

The Trustees have reviewed the cash flow forecasts for a period of 12 months from the date of approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period.

The Trustees have also considered the implication of COVID-19 on these cash flow forecasts and consider that as a result of its operating model explained above, even if no further funding is received in the 12 month period, the charity has sufficient cash reserves to pay all committed costs.

Consequently, the Trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements.

The charity has taken advantage of the exemptions in FRS 102 in respect of the following disclosure:

The requirement to present a statement of cash flows and related notes;

#### **(b) Structure of funds**

Unrestricted funds comprise those funds which the Trustee is free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the donor has made known their non binding wishes or where the Trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

#### **(c) Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Gifts in kind are valued at estimated fair market value at the time of receipt.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/ executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognisable stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

#### **(d) Resources expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity accounts are prepared in accordance with the accruals concept. All expenses including support cost and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note 7.

#### **(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

Governance costs and support costs relating to charitable activities have been apportioned based on percentage of total expenditure for each category for the year.

**(g) Expenditure on raising funds**

The costs of generating funds consist of investment management costs and certain legal fees.

**(h) Expenditure on charitable activities**

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs comprise direct costs and an apportionment of overhead and support costs as shown in note 8.

**(i) Donated services and gifts in kind**

The value of donated services and gifts in kind provided to the charity is recognised in the statement of financial activities at their value to the charity as determined by the trustee, in the period in which they are receivable, and where the benefit is both quantifiable and material.

**2 Related party transactions**

The charity has made revenue and capital payments to the Dartford and Gravesham NHS Trust, which is the Corporate Trustee of the charity. The Directors of the NHS Trust are responsible for managing the Charitable Funds and the names of the directors are listed on page 2 of the Annual Report

Neither the Corporate Trustee nor any member of the NHS Trust Board has received honoraria, emoluments or expenses in the year and the Corporate Trustee has not purchased trustee indemnity insurance.

<b>3</b>	<b>Donations and legacies</b>	<b>2021</b>	<b>2020</b>
		<b>Total</b>	<b>Total</b>
		<b>£000</b>	<b>£000</b>
	Donations	730	267
	Legacies	58	97
		<b>788</b>	<b>364</b>

<b>4</b>	<b>Other trading activities</b>	<b>2021</b>	<b>2020</b>
		<b>Total</b>	<b>Total</b>
		<b>£000</b>	<b>£000</b>
	Stride4Life	3	21
	Ride4Life	0	28
	Sponsor A Brick	0	0
	Training Course income	0	2
	Xmas Draw	4	7
		<b>7</b>	<b>58</b>

#### 5 Analysis of charitable expenditure

The charity undertook direct charitable activities and made available grant support to Dartford and Gravesham NHS Trust in support of a range of charitable activities.

	<b>Grant funded activity £000</b>	<b>Support costs £000</b>	<b>Total £000</b>
Purchase of new equipment	27	2	29
Staff Education and Welfare	222	24	246
Patient Education and Welfare	17	2	19
<b>Total</b>	<b>266</b>	<b>28</b>	<b>294</b>

This has been apportioned by calculating the percentages of total spend over the various expenditure headings.

#### 6 Analysis of grants

All grants are made to the Dartford and Gravesham NHS Trust and the Corporate Trustee operates a scheme of delegation, through which all funded activity is managed by fund managers responsible for the day to day disbursements of their funds, in accordance with the directions set out by the trustees in charity standing orders and financial instructions. The charity does not make grants to individuals. The total cost of making grants is disclosed in the activity analysis on the face of the Statement of Financial Activities. The grants received by the beneficiaries for each category of charitable activity are disclosed in note 5.

**7 Transfers between funds**

There have been no transfers between funds .

**8 Audit costs**

The auditors remuneration of £5k (2020: £2k) related solely to the audit with no other additional work being undertaken.

**9 Analysis of current assets**

	<b>2021</b>	<b>2020</b>
	<b>Total</b>	<b>Total</b>
	<b>£000</b>	<b>£000</b>
Receivables	22	19
Prepayments	20	0
Cash and cash equivalents	<u>1,001</u>	<u>532</u>
<b>Total</b>	<b><u>1,043</u></b>	<b><u>551</u></b>

Receivables represents sums owed at the year end to the charity by a related party, Dartford & Gravesham NHS Trust for income received by the NHS Trust on behalf of the Charity.

**10 Analysis of current liabilities**

	<b>2021</b>	<b>2020</b>
	<b>Total</b>	<b>Total</b>
	<b>£000</b>	<b>£000</b>
Accruals	5	2
Payables	<u>70</u>	<u>18</u>
<b>Total</b>	<b><u>75</u></b>	<b><u>20</u></b>

## 11 Analysis of charitable funds

The Trust has analysed material designated fund balances as set out below:

Fund Name	Fund Balance brought forward £	Incoming Resources £	Outgoing Resources £	Fund Balances carried forward £
Cancer Fighting Fund	139,162	46,681	41,972	143,871
Cardiology Training Fund	23,102	0	3,655	19,447
Diagnostics Fund	13,937	0	738	13,199
Heart Beat Fund	24,180	8,758	1,395	31,543
Friends Fund	142,895	176,318	77,674	241,539
Littlebuds	23,378	90,898	26,414	87,862
Lollipop Fund	39,155	21,997	8,699	52,453
Lottery Fund	29,180	7,346	1,586	34,940
Pharmacy Fund	13,025	3,959	13,246	3,738
Silver Birch Fund	252	1,155	312	1,095
Staff wellbeing Fund	599	433,222	171,577	262,244
Urology Research Fund	23,067	4,650	7,266	20,451
Valley Fund	11,273	1,545	9,095	3,723
Other Funds	47,662	14,694	10,232	52,124
<b>Total designated Funds</b>	<b>530,867</b>	<b>811,223</b>	<b>373,861</b>	<b>968,229</b>
<b>TOTAL FUNDS</b>	<b>530,867</b>	<b>811,223</b>	<b>373,861</b>	<b>968,229</b>

Other funds are all less than £10k.

Cancer Fighting Fund - to benefit the diagnosis and treatment of cancer at Darent Valley Hospital

Heart Beat Fund - to benefit the Heart Centre.

Microbiology Education - sponsorship for staff to attend courses not provided by Dartford and Gravesham NHS Trust.

Friends Fund - money held for wards, stroke or any other small appeals.

Little Buds Fund - for the special care of babies from conception to birth.

Lollipop Fund - to benefit the treatment and care of babies and young children.

Lottery Fund - to benefit all staff and patients of DVH

Maternity Fund - to benefit all staff and patients from pregnancy to birth

Pharmacy Fund - to enable staff members to attend seminars and courses and to provide equipment for the pharmacy department.

Silver Birch Fund - to benefit all elderly patients who attend DVH and all staff working in that area.

Queen Marys restricted funds - This relates to Heartbeat Fund

Valley Hospital Fund - for all areas where there is no specific fund.

Staff wellbeing Fund - to benefit all staff during COVID