



TRUSTEE ANNUAL REPORT AND FINANCIAL STATEMENTS 2021-2022



Norfolk Community Health and Care NHS Trust Charitable Fund

Registered Charity No: 1051173



Contents:

1. Trustee Report		
1.1	Welcome from Chair	3
1.2	Who we are	4
1.3	Our mission and objectives	5
1.4	What we have achieved	6-10
1.5	How we funded our work	11-13
1.6	What we spent the money on	14-15
1.7	Measuring performance against objectives	16
1.8	Our fundraising practices	17
1.9	Our fundraising performance	17
1.10	What we plan to do with your donations: our future plans	18
1.11	How we manage the money	19
1.12	Our reserves policy	20
1.13	About our investments	20
2. How we organise our affairs: reference and administrative details		
2.1	Trustee Arrangements	21-22
2.2	Our staff and advisors	23
2.3	Key management and personnel remuneration	23
3. Risk analysis and community networks		
3.1	Risk Analysis	24
3.2	Wider networks	25
3.3	Our relationship with the wider community	25
3.4	Volunteers	26
4. Statement of Trustee’s responsibilities		27
5. Independent Examiners Report		28
6. Statement of Financial Activities		29
7. Balance Sheet		30
8. Notes to Financial Statements		31-42



1.1 Welcome to our annual report for 2021/22

We are a registered charity that works for the benefit of NHS patients and their families from Norfolk and Waveney and the surrounding area, whether they are Norfolk Community Health and Care (NCH&C) NHS Trust patients or not and we work closely with our Corporate trustee NCH&C NHS Trust.

We exist to provide resources and facilities to meet the needs of our patients and their families. In this second year of the Covid-19 pandemic, the new projects intended to mitigate its impact are settling in and we have restarted some projects that were paused during the first year.

Key highlights of our year include:

- Spending the remaining stage 1 grant from NHS Charities Together to support the immediate challenges of the pandemic on patients and staff:
- Receiving a further £27,500 stage 3 recovery grant from NHS Charities Together to support resilience and recovery.
- Successful Corporate fundraising partnership to fund equipment for Thetford Community Nursing team.
- Provision of new uniforms for volunteers across NCH&C.
- Funded £4,100 for 4 Mental Health First Aid 'Train the Trainer's to build mental health support capacity across the Trust.
- Installation of a new outdoor multi-gym for staff at North Walsham Hospital.
- Thetford Golf Club Charity of the Year relationship raised £8,285 for Caroline House to fund rehabilitation equipment.
- Refurbishment of Mill Lodge garden for patients with learning disabilities.
- Employee volunteering project at Squirrels children's respite service with Enterprise to expend a funding grant of £2,000 grant.
- Received £1,530 from Yorkshire Building Society to fund BISSKit specialist equipment for Early Stroke Discharge team patients.
- Funded £10,419 in training equipment for Community Training Hubs for staff.

Your donations have made this work possible, and your future donations are the key to our continued success. I would like to thank everyone who has donated gifts or money, as well as our staff that have shown such exceptional commitment to supporting patients over the last 2 years, and continue to do so.

As Covid-19 pandemic moves to an endemic disease, we will continue to focus on helping the Norfolk and Waveney community to live healthy lives. If you would like to get involved, details are available at the end of this report.

Andrew Williams

June 2022.



1.2 Who we are

Norfolk Community Health and Care (NCH&C) NHS Trust Charitable Fund (NCH&C Charitable Fund) is an independent registered charity, number 1051173. It exists for the benefit of NHS patients, and their families and carers, primarily those of Norfolk Community Health and Care NHS Trust. The charity enhances patient care through activities within in-patient hospitals and local clinics, through benefiting patients and their families and carers being treated at home, and through preventative information to empower people to avoid further treatment or reduce their risk of health problems.

We provide activities that are above and beyond those funded by the NHS, and in doing so make a real difference for patients, families, carers and the staff who look after them.



Our key partner in fulfilling our charitable mission and objectives is the NCH&C NHS Trust. NCH&C provides community-based NHS health and care via more than 70 different service locations across Norfolk as well as providing a specialist Early Supported Discharge service to stroke patients in Norfolk and Suffolk.

Serving a population of nearly 900,000 people, NCH&C delivers community dentistry, services for children, young people and families, therapies, community nursing, end of life care and specialist nursing, among others.

We believe that people are better looked after locally and this belief drives us to work hard to bring our expert care to patients in our seven community hospitals, within GP surgeries and in patients' own homes. Our focus is on continually improving the quality of care we offer to local people and on improving access to that care, helping people to move seamlessly from one service to another.

The foundation upon which the charity's vital work is made possible are the donations, legacies, grants, and community funding we receive on behalf of our beneficiaries. This Annual Report will tell you more about what we do, what we have achieved, and what is possible when we combine our expertise with your support.

We would like you to support us in our work, so please read on to find out more about us, our work, what we have achieved and how we spend the money entrusted to us.

1.3 Our mission and objectives

By raising money and effective management of our existing funds, NCH&C Charitable Fund provides a public benefit by making grants to Norfolk Community Health and Care (NCH&C) NHS Trust to:

- Assist and enhance the care given to patients of NCH&C NHS Trust, and their families and carers.
- Provide amenities for patients of NCH&C NHS Trust.
- Support NCH&C NHS Trust staff wellbeing and development.
- Work with other organisations assisting in the delivery of healthcare and complementary services in the population served by NCH&C NHS Trust.

Grants are made in accordance with charity law, our constitution and the wishes and directions of our donors. In making grants, we endeavour to reflect the wishes of patients and staff by directing funds towards areas they tell us are most in need.

During the year 2021/22, 76 grants totalling £136,000 were made. When considering where to focus our attention, our members of the charitable funds committee have regard to the Charity Commission for England Wales's guidance on public benefit and what this means for NCH&C Charitable Fund.



Our plans are to continue to increase our level of fundraising to deliver a more sustained income target year on year and to create a balanced cashflow while spending down historical donations on allocated projects to benefit more patients.

Picture: NCH&C NHS staff taking part in Festive Feet Friday to raise awareness and funds.

1.4 What we have achieved: highlights from our activities during the year

Our key aim is to serve the NHS patients of NCH&C NHS Trust for the public benefit. By funding equipment, facilities and services we can help the NHS body to provide care to their patients that goes beyond that which they are funded by the state to provide.



Picture: Spokes for Strokes fundraisers cycling event raising money for Caroline House and Ipswich Hospital.

By working with the NHS, we assist patients from all walks of life, irrespective of race, creed, ethnicity or personal or family financial circumstance. We put this aim into practice by helping the patients, their families and carers, and visitors to the hospital by:

- Enhancing the care our hospitals and inpatient units can offer through new equipment and building improvements to deliver better care.
- Investment in the staff who work for the Trust to enhance a knowledgeable, caring and resilient workforce delivering care to patients.
- Funding additional treatments and therapies that offer increased patient benefits or better outcomes for recovery.
- Providing direct support to patients by way of information and better facilities.

We do this through a range of programmes funded by you and the grants provided by NHS Charities Together. Highlights from the main activities undertaken in the year are detailed below to give you a wider understanding of the difference we can make together to lives today, and in the future.

Enhance patient care using specialist equipment:

We use funds to purchase items of equipment that aid rehabilitation and recovery for patients, which are not part of the standard NHS provision. For example, BiSSkiT stands for Biofeedback in Strength and Skill Training and is used as a therapy for people with swallowing difficulties. It is a specialised programme which is not yet widely used in the UK, so it doesn't fall under normal NHS funding. Using a grant from Yorkshire Building Society, we have funded the software and licencing to deliver this service to patients at NCH&C NHS Trust.

A small biofeedback device links up with a laptop to show patients a waveform of the activity of their suprahyoid muscles (which are important muscles for safe swallowing).

When they swallow, the waveform should peak, and the BiSSkiT programme gives the person a target to 'hit' with their swallow. The target size increases or decreases depending on success. The software helps patients to develop a better understanding of how to control their swallowing when it has been disrupted by illness or stroke and the aim is to help patients develop a safer and a more targeted swallow.



Picture: A stroke patient using the BiSSkiT rehabilitation software.

The device helps to improve recovery, regain independence and to provide a better quality of life. One of the major outcomes is a safer swallow. For example, one patient went from completely nil by mouth to being able to eat and drink modified diet and fluids after using BiSSkiT for just 3 weeks.



Supporting the resilience and recovery of staff:

Throughout the pandemic and during this year, we have invested heavily in enhancing the wellbeing and welfare provision of NCH&C NHS Trust to support a resilient and supported workforce.

The Trust wanted to provide additional resource for managers who will be supporting staff throughout this challenging period and the charity funded a further four (16 in 2019/20) Mental Health First Aiders to train more colleagues across the Trust. By providing more awareness about emotional and mental health and wellbeing, the aim was to encourage more open discussions between staff and to reduce the stigma often attached with mental health struggles.

There was an identified need to provide managers with the appropriate skills and knowledge to support staff more effectively and safely, in order to continue delivering excellent patient care. By improving staff emotional and mental health, and wellbeing results in the following patient benefits; improved patient safety and experience, improved staff retention, reinforced public health and prevention messages and mental health advice and guidance for patient wellbeing.



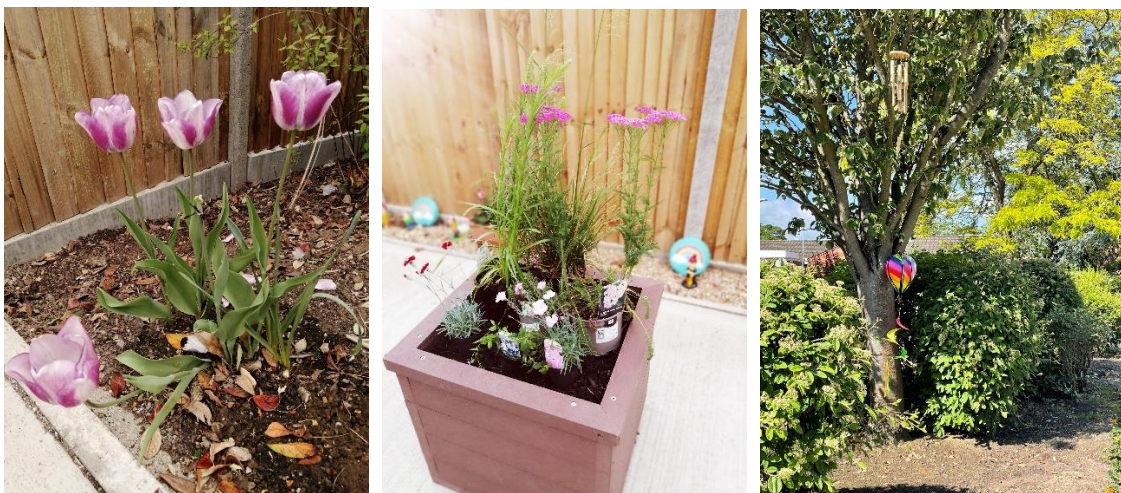
Picture: North Walsham Friends and NCH&C Charitable Funds with the newly installed accessible benches at North Walsham War Memorial Hospital.

Enhancing patient environments and experiences:

During the pandemic, outside space has become even more important and we have funded developments at Dereham Hospital, Mill Lodge Adult Learning Disabilities Respite Service, North Walsham Hospital and Mulberry Ward for stroke patients.

These outside spaces have been developed to provide a safe area for patients to relax in the fresh air, with specialist seating, therapeutic planting and items to create an environment of calm and serenity. Wards can be busy, noisy and stressful and these spaces provide some respite to encourage rehabilitation and recharging for both patients and staff.

The spaces have been vital to visitors during the pandemic, when social distancing and infection control guidelines restricted visiting on our wards. This enabled patients to retain some contact with loved ones and friends to reduce social isolation and improve mood and morale.



Picture: flowers and windchimes providing a relaxing outside rest area at NHC&C.

Investing in staff training and development:

The charity funded four 'geri' manikins, costing £10,400, to enhance training provision for Place Learning Hubs for the delivery of clinical skills training that the Trust provides to all learners' bands 1-5.

The manikins are ideal for preparing students to work with elderly patients and excellent for all levels of health care education – from nursing assistants to preregistration students. This grant has allowed the clinical education team to provide the Health Care Assistant (HCA) Apprentices and HCAs in the organisation with training in basic skills to be able to:

- demonstrate NHS values and behaviours;
- undertake aspects of essential care under supervision;

- discuss aspects of Safeguarding and Mental Capacity;
- escalate concerns if required to an appropriate person / services;
- identify a deteriorating patient and undertake appropriate actions.

The opportunity that this provides in being able to use one piece of equipment for all staff and learners to view and appreciate the patient as a whole as opposed to a leg or an arm is invaluable in teaching privacy, dignity and respect for patients.



Picture: 'ear savers' donated to staff to protect ears during mask wearing throughout the ongoing Covid-19 pandemic.

NHS Charities Together (NHSCT) Covid-19 stage 1 grants:

The charity continued to expend its' grants received by NHSCT to support patient and staff wellbeing through the continuing pandemic by funding:

- digital devices to aid patient communication with loved ones and friends, which reduced isolation and loneliness during recovery.
- provisions for staff and volunteers resourcing the vaccination rollout programme in Trust clinics.
- fresh fruit and snack provisions to staff across the Trust to boost morale and aid resilience through the ongoing pandemic.
- outside space provisions including gazebos and furniture to enable patient visitor access while maintaining social distancing and adhering to infection control guidelines during the pandemic.
- Staff photo name ID badge pilot to enable patients to see staff without Personal Protection Equipment (PPE) and remove communication barriers.

1.5 How we funded our work, our achievements and performance

The following figures are taken from the full accounts approved on the 17th May 2022. For more details, please refer to the full set of accounts. This part of the trustee's annual report comments on the key features of the accounts. In this section, we explain how we raised the money.



Picture: Alex Mowles cycled from Norwich to Cornwall raising £635 for Beech Ward

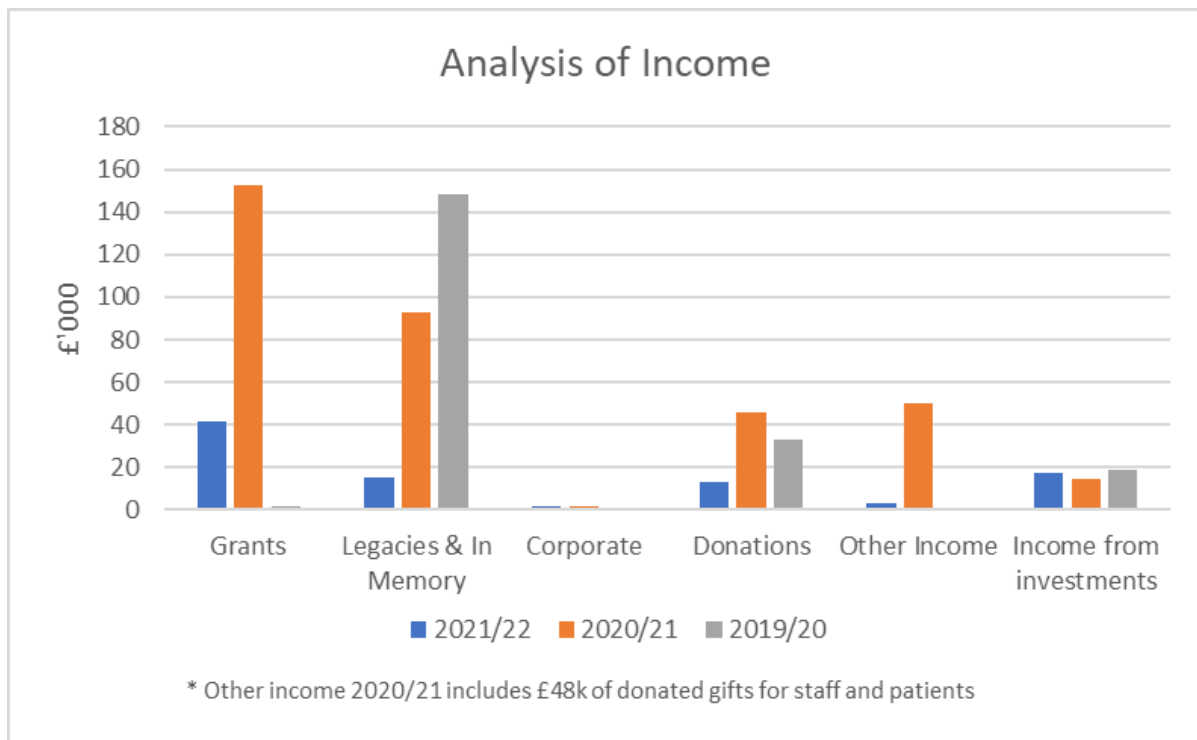
Money received £111,000 Money spent £165,000

NCH&C Charitable Fund can only continue to support the work of NHC&C NHS Trust for as long as we continue to receive the money needed. Most of our income comes from voluntary donations through Trusts and Foundations. This year we spent £54,000 more than our income, which was a planned deficit to start spending down historical fund balances.



Money received: source of funds

The chart below shows our main sources of income over the last three years. Our largest source of income has changed over the course of the pandemic from legacy and in memory giving to grants secured from trusts and foundations. This marks a change from the charity being reactive to proactive in its fundraising approach, and also the impact of the ongoing Covid-19 pandemic on general donations.



Legacies and gifts in memory: (£15,000): A gift in a will or a collection in memory of a loved one enables us to enhance the care of our patients now and into the future.

Trust and Foundations: (£41,000): We are very grateful to those charitable trusts and foundations who have provided us with grants to fund particular projects or purchase pieces of equipment.

General donations: (£13,000) The public continues to support the charity by giving individual gifts, taking on personal challenges, raising sponsorship and making donations for designated purposes. This also includes support from local community groups who support our work. We are very grateful for all the support we have been given.

Other income (£22,000) By prudent management of funds not immediately required for use, we have earned dividends of £18,000 and have secured a further £3,000 in Gift Aid on donations received and £1,000 in Gifts in Kind donations.

Corporate donations: (£2,000) NCH&C Charitable Fund is grateful to our corporate supporters who have donated time, money and raised funds and awareness to enhance equipment for both patients and staff.

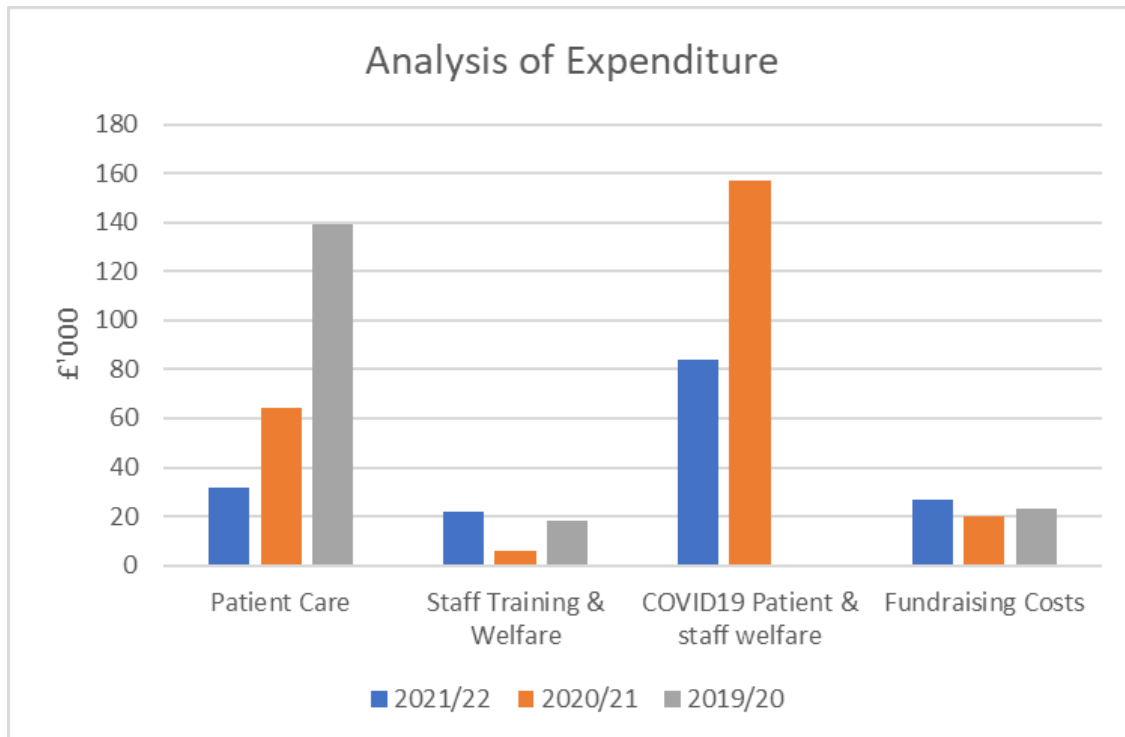


Picture: Enterprise Car Club employee volunteering at 'Squirrels' children's respite service at NCH&C.



1.6 What we spent the money on

As the chart below shows, our largest area of spend was on Covid-19 patient and staff welfare. We have spent less on capital buildings due to the economic climate and increasing challenges on the resource of Trust staff to deliver projects.



Our charitable work was made up of three key areas:

- **Patient care and welfare:** The NHS buys much of its own equipment for day-to-day use and has its own capital programme but NHS funds for equipment and capital building are limited and must be used for essential items only. With advances in technology, we can make a real difference in purchasing equipment that provide additional rehabilitation treatments for patients. We spent £32,000 on items to support improved patient care and welfare such as; new patient care information boards, handheld fans for COPD patients, 'gooseneck' tablet/phone holders, noise cancelling headphones and ten specialist riser recliner patient chairs at Swaffham Hospital totalling £14,304.
- **Staff training and welfare:** We spent £22,000 on initiatives to support the staff who care for NCH&C patients. Ensuring staff are well trained and supported benefits the quality of the care they provide. NHC&C NHS Trust as an employer has a duty to ensure its staff are adequately trained



to perform their role, but we can add extra opportunities and support additional training to further improve their knowledge and skills.



Picture: Inpatient using 'gooseneck' phone holder.



Picture: New outdoor gym at North Walsham War Memorial Hospital

- **Covid-19 support:** Our stage 1 grants from NHS Charities Together have supported the continuing challenges to our patients and staff who have been impacted on service delivery. We have invested £84,000 in initiatives to support mental and physical wellbeing of staff and inpatients including a new £13,566 outdoor gym at North Walsham Hospital, providing staff welfare packages, tablet devices for patient communications and outside space facilities to support visiting within guidelines.

1.7 Measuring performance against objectives

Spending the money is only part of the story because we want to demonstrate value for money. To ensure the money is being well spent, applications for funding grants include questions about the objectives, patient benefit and expected outcomes for the proposed project. The charity requests feedback from requesters to establish the extent to which the intended benefits have been realised. We ask what difference this has made to patients. This informs future grant making as well as providing a basis for assessing our performance.

Case Study: Boccia Group at Caroline House

NCH&C Charitable Funds purchased a Boccia Set for the patients at Caroline House. The team are using Boccia during individual patient therapy sessions and have set up a weekly group on the ward.

What is Boccia?

Boccia (pronounced bot-cha) is a Paralympic sport with no Olympic equivalent. It is a target ball sport, very similar to bowls, which tests both muscle control and accuracy. From a seated position, players propel balls to land as close as possible to a white marker ball, known as the Jack.

Patient Feedback:

'I love it'

'It's very nice and sociable'

'gives us competitiveness'

'great fun for everyone'

'it's nice everyone can join in and get out of our rooms'

Staff Feedback:

Hannah is a Rehabilitation Assistant who runs the weekly Boccia Group: 'I enjoy running the group, the patient's engage really well - it is nice to see them socialising and participating!'

Holly is a physiotherapist who set up the Boccia Group: 'I have previously used Boccia in other settings and it has always had such a positive response amongst patients, relatives and staff. It is brilliant that we are now able to have our own weekly Boccia group, and hopefully in the future, we can run this group multiple times a week. It is a brilliant game that is accessible for most of our patients to join in and benefit from. We have a 'Boccia leader board' which brings out a competitive side in everyone!'





1.8 Our fundraising practices

The charity has organised several fundraising events and co-ordinates the activities of our supporters both internal and in the wider community. NCH&C Charitable Fund does not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising activity this year.

The fundraising team has signed up to the Fundraising Regulator's Code of Fundraising Practice and all fundraising guidance and working practices are compliant. The Charity Development and Project Manager is also registered with the Chartered Institute of Fundraising (CIOF) to receive guidance from the sector.

Any fundraising communication is undertaken under guidance from the Charity Commission. Regular correspondence is made through two annual newsletters to keep supporters who have opted in to keep up to date on the charity activities, and there are clear instructions on how a person can be removed from the mailing list.

1.9 Our fundraising performance

During the year, the total donations, legacies and income from fundraising came to £111,000 against a plan of £290,000. The pandemic has significantly impacted our income, and we have switched to more online and virtual fundraising to compensate for the drop in income around legacies and in memoriam donations whilst identifying and submitting funding proposals for grants for external suppliers. We expect this to be the case in 2022/23 and will continue to review our plans.



We benchmark our fundraising activity with our peers through NHS Charities together and monitor our fundraising performance. Our income raised and expenditure figures are within the top third of the community NHS Community Trusts that submitted their figures. (Data was taken from the most recent NHS Charities Together Financial Comparison dashboard for financial year 2019/20).

Picture: Chloe Smith (therapy assistant) raised £250 with her skydive.

1.10 What we plan to do with your donations: our future plans

We will achieve our mission by working with the NHS to develop the facilities to treat patients now and in the future. We will manage the funds effectively and work with our Trust teams to ensure that donations are used where they will have the most benefit for our patients.



Our detailed plans for 2022/23 are:

- Expand our fundraising activities towards achieving a stable £250,000 income target year on year (which represents a 125.225% increase from the current year income achievement). The pandemic has impacted our fundraising plans, and we expect that the increased cost of living will impact the public's ability to make donations.
- Increase our applications to external fundraising sources. The grants we have received from NHS Charities Together in the last 2 years have negated the drop in pre-pandemic income. With the ongoing economic difficulties, we anticipate that income will continue at lower levels.
- Expend the Stage 3 grant from NHS Charities Together by investing in a series of outside space development across multiple Trust sites to improve staff and patient wellbeing.
- Start to accrue expenditure for planned projects in relation to historical donations at Swaffham Hospital, Priscilla Bacon Lodge and Wymondham Health Centre.
- Provide funding to support staff wellbeing due to the ongoing challenges of the pandemic.

Your support makes these plans possible and to help us, please do consider making a donation.



1.11 How we manage the money

Our grant making policy

NCH&C Charitable Fund makes grants from both its unrestricted and restricted funds. The grants from restricted funds must be used in accordance with the conditions attached to the donation. In 2021/22 a restricted fund was established for the Stage 1 grant received from NHS Charities Together (NHSCT) and that funding has been spent during this year. We expect to continue to receive money from NHS Charities Together for Stage 3 funding as they develop their fundraising strategy. Within the unrestricted funds, grants are made from general funds and designated funds.



Picture: our new charitable fund donation forms informing donors about the charity.

General Funds: These funds are received by NCH&C Charitable Fund with no particular preference expressed by donors. Grants provided from this fund are particularly targeted at projects in areas that do not have available designated funds to assist them.

Designated Funds: These funds are established for a particular place, service, team or set of patients nominated for support by the donor. They are overseen by Fund Holders who can make recommendations around spending, in accordance with the charity policy and procedures and the funds can be spent at any time.

Endowment Fund: NCH&C Charitable Fund manages a separate endowment which cannot be spent but which produces an income. The income is transferred to the relevant designated fund to be spent in accordance with the donor instructions.



1.12 Our reserves policy

The Charitable Funds Committee has established a reserves policy as part of its plan to provide long term support to NCH&C Charitable Fund.

The Charitable Funds Committee calculate the reserves as that part of the charity's unrestricted income funds that is freely available after taking account of designated funds that have been earmarked for specific spending.

The free reserves at 31st March 2022 is £49,000 and are calculated as follows:

Total unrestricted funds £796,000

Less designated funds £747,000

Total free reserves £49,000

The Charitable Funds Committee intends that designated funds are spent within a reasonable period of receipt and therefore expects to only maintain reserves sufficient to provide certainty of funding for the continued grant making. Therefore, the target range for reserves of 6-12 months is between £51,000 to £102,000.

The current reserves are marginally below the lower level of the target range, which is due to the impact of the pandemic on fundraising and donations with designation specified by the Trust. The Committee will be reviewing its plans to improve the reserves level during the forthcoming year and does not foresee any negative impact on either liquidity or the ability to continue making grants with the current level of reserves, given the sizeable value of investments held by the Charity.

1.13 About our investments

Investments are managed by an external investment manager with the objective to maximise the income receivable whilst allowing a degree of capital growth. The charity will maintain appropriate liquidity within its funds consistent with the spending commitments authorised by the Charitable Funds Committee.

The charity intends to take low to moderate investment risks to generate an average annual return. This will allow the charity to maintain the real value of the assets, whilst generating income to support the funding patient-related activities.

The charity's policy ensures that its investments is also assessed according to the environmental, social and governance behaviour of companies to ensure that our investments respect the needs of the environment and society as a whole.

During this financial year, the Committee agreed to release £100,000 from our investment portfolio to boost the cash reserves to cover a funding gap due to a payment delay relating to a large capital build project.



2 How we organise our affairs: reference and administrative details

The Charity

The NCH&C Charitable Fund are registered with the Charity Commission under the registered number 1051173.

Formerly known as the Norwich Community Health Partnership NHS Trust Charitable Fund, the governing document is a deed dated 6 November 1995.

Its objects are ‘for any charitable purpose or purposes relating to the National Health Service’.

How to contact us

The charity office and registered address of NCH&C Charitable Fund is:

Woodlands House
Norwich Community Hospital
Bowthorpe Road
Norwich
Norfolk
NR2 3TU

charitablefund@nchc.nhs.uk

2.1 Trustee Arrangements

Norfolk Community Health and Care NHS Trust is the sole Corporate Trustee of the charity. The corporate trustee’s responsibilities are therefore carried out by NCH&C board of directors. Details of NCH&C board membership can be found in its annual report and accounts and on its website:

<https://www.norfolkcommunityhealthandcare.nhs.uk/board-of-directors>.

As NCH&C Charitable Fund has a corporate trustee it is, in accounting terms, controlled by NCH&C NHS Trust and is therefore its subsidiary. Financially, the charity is not material to NHC&C NHS Trust, so it is not consolidated into the Trust accounts.

NCH&C NHS Board meet annually as Corporate Trustee to:

- Review and approve the NCH&C Charitable Fund strategic plan;
- Re-appoint or appoint members of the NCH&C Charitable Fund Committee;
- Approve the trustees annual report and accounts for the year.



The Trust Board has delegated responsibility to manage the charitable funds to the Charitable Fund Committee in accordance with the scheme of delegation and standing financial instructions. Together, they are responsible for fulfilling the corporate trustee's strategic plan and for working with the professional advisors and with the representatives of NCH&C NHS Trust who provide support to the charity.

Membership of the Charitable Funds Committee is determined by the Terms of Reference of the charity which are reviewed annually by the Board of the Corporate Trustee.

The membership of the Charitable Funds Committee for the reporting period 1st April 2021 to 31st March 2022 was as follows:

Andrew Williams	Committee Chair, Non-Executive Director
Lorna Bailey	Non-Executive Director (till 16 November 2021)
Andrew Hopkins	Director of Finance and Performance
Dr Venu Harilal	Medical Director

Members of the NCH&C Charitable Fund Committee are selected to give the charity a good mix of appropriate professional skills including medical, financial, governance and fundraising.

The Trustee and the Charitable Funds Committee operates within the Charity Commission's guidance: The Essential Trustee and Guidance for charities with a connection to a non-charity. Compliance with the guidance is monitored continually and is formally assessed annually as part of the Charitable Funds Committee's Self-assessment and Annual Review.

New members of the Charitable Fund Committee are provided with an induction pack consisting of the governing documents, previous 3 years trustee's annual report and accounts, policies and procedures of the Charity as well as the Charity Commissions' guidance: public benefit and an overview and the essential trustee: what you need to know (CC3). Appropriate trustee guidance and updates are circulated to the Committee in quarterly briefings and signposting to relevant training materials are provided periodically.



2.2 Our staff and advisors

NCH&C Charitable Fund has two staff full time from NCH&C NHS Trust, Mrs Carol Plunkett is the Charity Development and Project Manager, and Mrs Tracy Harvey is the Charity Administrator and Finance Officer.

The Charitable Fund Committee is also assisted by a number of professional advisors, as detailed below:

Bankers:

Barclays Business Banking
PO Box 614
St Cuthbert's House
7 Upper Kings Street
Norwich BX3 2BB

Investment Managers:

Barratt & Cooke Ltd
5-6 Opie Street
Norwich
Norfolk
NR1 3DW

Independent examiners:

Larking Gowen LLP
King Street House
15 Upper King Street
Norwich
NR3 1RB

Legal advisors:

Mills & Reeve
1 St. James Court
Whitefriars
Norwich
NR3 1RU

2.3 Key management and personnel remuneration

The board of the Corporate Trustee and the Charity Development and Project Manager comprise the key management personnel of the charity as they are in charge of:

- Directing and controlling the charity
- Running and operating the charity on a day-to-day basis

Members of NCH&C board are required to disclose all relevant interests and register them and withdraw from decisions where a conflict of interest arises.

The Charity Development and Project Manager and Charity Administrator and Finance Officer of the charity are employed by NCH&C NHS Trust on NHS terms and conditions. Their remuneration is reviewed annually and is increased in accordance with the nationally agreed increases for their pay scales. NCH&C Charitable Fund is fully recharged by NCH&C NHS Trust for these employment costs.



All Trustee representatives give their time freely and no remuneration was paid in the year. Additionally, there have been no expenses paid to Trustee representatives during 2021/22.

3 Risk analysis and community networks

3.1 Risk analysis

As part of the business planning exercise carried out during the year, the charitable funds committee has considered the major risks to which NCH&C Charitable Fund is exposed. They have reviewed systems and identified steps to mitigate those risks. Three major risks have been identified and arrangements have been put in place to mitigate those risks.

Future levels of income.

NCH&C Charitable Fund is reliant on donations to allow it to make grant to NHS bodies. If income falls, the charity would not be able to make as many grants or enter into longer term commitments with the NHS body it supports.

The public's support of the NHS has been demonstrated through increased donations during the start of the Covid-19 pandemic, although the social distancing restrictions in place and continued presence of the disease, continues to impact the level of fundraising and donations.

The NHS is still struggling to cope with the pandemic, meaning that there are longer waiting times for treatment. There is a risk that the goodwill shown for the NHS at the start of the pandemic is starting to wane which will make fundraising more difficult.

Towards the end of 2021/22, inflation and the cost of living has increased. This is having an impact on the amount that people are able to donate to charity, and we will continue to review this throughout 2022/23 to diversify our income streams and to provide a co-ordinated approach to proactive fundraising.

Fall in investment returns

NCH&C Charitable Fund generates additional income from investing its cash balances, so the committee considers the loss of investment income to be a major financial risk. The risk is mitigated by retaining expert investment managers, having a diversified investment portfolio, and regularly reviewing performance.

Unforeseen changes in the operation of the NHS

The NHS is, by its very nature, subject to the national changes in government policy as well as local politically driven decisions. The Charitable Fund committee has

identified this as a risk as it may mean initiatives or healthcare activities supported by NHC&C Charitable Fund are no longer delivered in the Norfolk & Waveney area.

3.2 Wider Networks

NCH&C Charitable Fund is one of over 400 NHS linked charities in England and Wales who are eligible to join NHS Charities Together. As a member charity, we can discuss matters of common concern and exchange information and experiences, join together with others to lobby government departments and others, participate in conferences and seminars which offer support and education of our staff and charitable funds committee members.

As a member of NHS Charities Together, we have also been very grateful to receive grants from their national emergency appeal.



Picture: Old Catton WI donating teds to NCH&C children's services.

3.3 Our relationship with the wider community

The ability of NCH&C Charitable Fund to continue its vital support of the NHS in Norfolk and Waveney is dependent on its ability to raise funds from the general public. NCH&C Charitable Fund also continues to forge strong relationships with members of NHS staff whose co-operation enables us to make effective contributions.

We also work collaboratively with the various groups of the National Association of Leagues of Hospital Friends (N.A.L.H.F.) that campaign tirelessly for their local



hospital, raising funds and making a difference to NHS patients. We are very grateful to those members who support our work.

3.4 Volunteers

On behalf of the trustee body, the Charitable Funds Committee would like to pay tribute to:

- Members of staff who give of their time out of hours in support of the work of NCH&C Charitable Fund, in developing ideas and working with us to identify how we can improve patient care.
- Our fundraisers who do so much to encourage others to benefit patients through donations and fundraising activities.



- *Picture: the new NCH&C volunteer uniforms funded by the Charity.*

4. Statement of Trustee responsibilities.

The law applicable to charities in England and Wales requires the Trustee to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Trustee should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that charity will continue in operation.

The Trustee is also responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity, and which enable them to ascertain the financial position of the charity, and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. The Trustee is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustee confirms it has met the responsibilities set out above and complied with the requirements for preparing the accounts on a going concern basis. The financial statements and notes to the accounts set out on pages 29 to 42 attached have been compiled from and are in accordance with the financial records maintained by the Trustee.

By Order of the Trustee



Andrew Hopkins

Date: 23rd August 2022

Director of Finance and Performance on behalf of the Corporate Trustee



Date: 23rd August 2022

Andrew Williams

Chair of the Charitable Funds Committee on behalf of the Corporate Trustee

Independent Examiner's Report to the Trustee of Norfolk Community Health and Care NHS Trust Charitable Fund

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 29 to 42.

This report is made solely to the Trustee, as a body, in accordance with section 149 of the Charities Act 2011 and regulations made under section 149 of that Act. My work has been undertaken so that I might state to the Trustee those matters that are required to be stated in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the Trustee as a body, for this examination, for this report, or for the statements made.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Signed:



Giles Kerkham FCA DChA

Larking Gowen LLP

Chartered Accountants

King Street House
15 Upper King Street
Norwich
NR3 1RB

Date: 12 September 2022

Statement of Financial Activities for the year ending 31 March 2022

	Note	Unrestricted Funds 2021/22 £'000	Restricted Funds 2021/22 £'000	Endowment Funds 2021/22 £'000	Total Funds 2021/22 £'000	Total Funds 2020/21 £'000
<u>Income and Endowments from:</u>						
Donations, legacies and Gifts in Kind	2.1	37	14	0	51	192
Charitable activities	2.2	2	40	0	42	153
Income from investments		9	9	0	18	13
Transfer between funds	9	12	(12)	0	0	0
Total incoming resources		60	51	0	111	358
<u>Expenditure on:</u>						
Charitable Activities	4.2	(74)	(64)	0	(138)	(271)
Fundraising costs	4.1	(23)	0	0	(23)	(19)
Governance costs	4.2	(2)	0	0	(2)	(3)
Amortisation	5.2	(2)	0	0	(2)	(2)
Total expenditure		(101)	(64)	0	(165)	(295)
Net incoming/(outgoing) resources before other recognised gains/(losses)		(41)	(14)	0	(55)	63
 Net gains/(losses) on investments	5	60	4	3	67	32
Net movement in funds		19	(10)	3	13	95
<u>Reconciliation of funds:</u>						
Total funds brought forward		777	112	33	922	827
Total funds carried forward	10	796	103	36	935	922

The notes on pages 31 to 42 form part of these accounts

Balance Sheet at 31 March 2022

	Note	Unrestricted funds 31 March 2022 £'000	Restricted funds 31 March 2022 £'000	Endowment funds 31 March 2022 £'000	Total funds 31 March 2022 £'000	Total funds 31 March 2021 £'000
<u>Fixed assets:</u>						
Intangible Assets - Harlequin	5.2	5	0	0	5	7
Investments	5.1	649	39	36	724	757
Total fixed assets		654	39	36	729	764
<u>Current assets:</u>						
Debtors	6	5	186	0	191	205
Cash at bank and in hand		182	(61)	0	121	258
Gifts in Kind Stock		0	0	0	0	0
Total current assets		187	125	0	312	463
<u>Liabilities:</u>						
Creditors falling due within one year	7	(45)	(61)	0	(106)	(305)
Net current assets / (liabilities)		142	64	0	206	158
Total net assets / (liabilities)		796	103	36	935	922
<u>The funds of the charity:</u>						
Unrestricted funds		796	0	0	796	777
Restricted funds		0	103	0	103	112
Endowment funds		0	0	36	36	33
Total charity funds	11	796	103	36	935	922

Approved by the Charitable Funds Committee at its meeting on 23 August 2022.



Andrew Williams

Chair of the Charitable Funds Committee on behalf of the Corporate Trustee

Notes to the financial statements

1. Accounting Policies

The policies adopted by the charity in preparing these financial statements are described below. They have been applied consistently in dealing with items considered material in relation to the financial statements.

(a) Basis of preparation

The financial statements have been prepared under the historic cost convention, with the exception of investments which are measured at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) effective 1 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.

Additional information is provided where it is believed to be useful to the reader.

The Trustee considers there are no material uncertainties about the charity's ability to continue as a going concern. Whilst the Covid-19 pandemic has had an impact on the Charity, it is not such a significant impact as to affect the charity's ability to continue as a going concern. These financial statements have therefore been prepared on a going concern basis.

There are no material uncertainties affecting the financial statements. The Covid-19 pandemic continues to have an impact on the charity. Fundraising income is nearly back to pre-pandemic levels but there is concern that the cost-of-living crisis will effect future giving. Grants have been received from NHS Charities Together to fund work on the recovery from the pandemic. As a grant making charity with few on-going commitments, reduced income will impact on the level of new grants that can be made in the short term rather than affecting the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

(b) Funds structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as a restricted income fund, where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose or as an endowment fund, where the charity restrictions only permit the income of the fund being expended as per the donors wishes.

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

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, these terms or conditions must be met before the income is recognised. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year. If received, incoming resources with unmet terms or conditions are deferred and shown on the balance sheet as deferred income.

(d) Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable. Receipt is probable when:

- 1 confirmation has been received from the representatives of the estate that probate has been granted;
- 1 the executors have established there are sufficient assets in the estate to pay the legacy; and
- 1 all conditions attached to the legacy have been fulfilled or are within the charity's control.

If there is uncertainty as to the amount of the legacy and it cannot be reliably estimated then the legacy is shown as a contingent asset until all the conditions for income recognition are met.

(e) Incoming resources from endowment funds

The incoming resources receivable from the investment of endowment funds are restricted for NHC&H charity and have been earmarked in accordance with the donor's stated wishes.

(f) Incoming resources from donations in kind

Gifts in kind, such as food and care packages are not accounted for when they are accepted and immediately distributed unless a single donation is material.

Gifts of tangible assets such as microwaves and fridges are recognised as a donation at fair value (market price) on receipt and charitable expenditure when they are distributed.

Where gifts in kind are held before being distributed to beneficiaries, they are recognised at fair value as stock until they are distributed.

(g) Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. Expenditure is recognised when the following criteria are met:

- 1 there is a present legal or constructive obligation resulting from a past event;
- 1 it is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement; and
- 1 the amount of the obligation can be measured or estimated reliably.

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

(h) Recognition of expenditure and associated liabilities as a result of a grant

Grants payable are payments made in furtherance of the charitable objectives of the funds held on trust, primarily being relief of those who are sick.

Grant payments are recognised as expenditure when the conditions for their payment have been met or where there is a constructive obligation to make a payment.

A constructive obligation arises when:

- 1 the charity has communicated its intention to award a grant to a recipient who then has a reasonable expectation that they will receive a grant or
- 1 the charity has made a public announcement about a commitment which is specific enough for the recipient to have a reasonable expectation that they will receive a grant or
- 1 there is an established pattern of practice which indicates to the recipient the charity will honour its commitment.

The Trustee has control over the amount and timing of grant payments and consequently where approval has been given by the Trustee and any of the above criteria have been met the a liability is recognised. Grants are not usually awarded with conditions attached. However, when they are, then those conditions must be met before the liability is recognised.

(i) Allocation of support and governance costs

Support costs are those costs which do not relate directly to a single charitable activity. These include some staff costs, costs of administration and some of the overhead costs of the Corporate Trustee's. Governance costs include external examination, and any other regulatory fees. The analysis of support and governance costs are shown in note 4.

(j) Fundraising costs

The costs of generating funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities. Fundraising costs include some of the salaries and overhead costs of the Corporate Trustee's as well as expenditure for fundraising activities.

(k) Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure therefore include support costs and an apportionment of overheads.

(l) Fixed asset investments

Investments are a form of basic financial instrument. Fixed asset (non current) investments are initially recognised at their transaction value and are subsequently measured at their fair value (market value) at the balance sheet date (31 March each year). The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year. Quoted stocks and shares are included in the balance sheet at the current market value quoted by an investment analyst.

The main form of risk to the charity's financial assets is that of volatility in equity and bond markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

(m) Debtors

Debtors are amounts owed to the charity. They are measured at their recoverable amount.

(n) Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, usually in 90 day notice interest bearing savings accounts.

(o) Creditors

Creditors are the amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt.

(p) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (purchase date if later). Unrealised gains and losses are calculated as the difference between the carrying value at the year end and opening value (or value at purchase date if later).

(q) Staff costs and pensions

NCHC Trust fully re-charged NCHC Charitable Fund for the 2 members of staff who work full time for the charity. There is a additional re-charge for the previous Fundraising Manager during handover period at the start of the year.

Staff members belong to the NHS Pension Scheme which is an unfunded defined benefit scheme which is accounted for as a defined contribution scheme. The recharge from NCHC Trust includes the employee contributions to that scheme. For more information on the NHS Pension Scheme refer to the NCHC Trust annual report and accounts.

(r) Intangible assets

Intangible assets are non-monetary assets without physical substance which are capable of being sold separately from the charity's business or which arise from contractual or other legal rights. They are recognised only where it is probable that future economic benefits will flow to, or service potential be provided to the charity, and where the cost of the asset can be measured reliably.

Intangible fixed assets are amortised at rates calculated to write then down to estimated residual values on a straight line basis over their estimated useful lives. Computer software is expected to have a useful life of 5 years.

Note 2.1 Income from donations, legacies and Gifts in Kind

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	2021/22	2021/22	2021/22	2021/22
	£'000	£'000	£'000	£'000
Donations	34	13	0	47
Legacies	1	0	0	1
Gift Aid	2	0	0	2
Gifts in Kind	0	1	0	1
Other income	0	0	0	0
Donations, legacies and GIK total	37	14	0	51

Donations includes gifts from members of the public, relatives of patients and staff, as well as funding from organisations such as leagues of friends and similar support groups.

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	2020/21	2020/21	2020/21	2020/21
	£'000	£'000	£'000	£'000
Donations	64	12	0	76
Legacies	66	0	0	66
Gift Aid	2	0	0	2
Gifts in Kind	0	48	0	48
Donations, legacies and GIK total	132	213	0	345

Note 2.2 Analysis of income from charitable activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	2021/22	2021/22	2021/22	2021/22
	£'000	£'000	£'000	£'000
Stage 1 grant from NHS Charities Together	0	0	0	0
Stage 3 grant from NHS Charities Together	0	28	0	28
Grants other	2	12	0	14
Charitable activities total	2	40	0	42

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	2020/21	2020/21	2020/21	2020/21
	£'000	£'000	£'000	£'000
Stage 1 grant from NHS Charities Together	0	153	0	153
Stage 3 grant from NHS Charities Together	0	0	0	0
Grants other	0	0	0	0
Charitable activities total	0	153	0	153

In 2020/21 and 2021/22 the charity received grants from the NHS Charities Together Covid-19 emergency appeal. Other grants have come from other charities.

Note 3. Role of volunteers

The charity benefits from volunteers to assist with its functioning. They perform two main roles:

- Fund Holders advise and approve the strategic spend of designated funds for their directorate. Fund Holders report on the positive impact large expenditure has on the beneficiaries of the request.
- The Charitable Funds Committee provide an assurance role in enabling the charity to manage how its designated funds are spent. Their role is to assist the Trustee in ensuring that funds are spent appropriately, ensuring that funds are spent in accordance with the Objects of the charity and on activities over and above those normally expected to be provided through NHS funds.

In accordance with the SORP, due to the absence of any reliable measurement basis, the financial contribution of these volunteers is not recognised in the accounts.

Note 4. Expenditure

The charity incurs three broad types of expenditure:

- grant funded activity. The charity mainly pursues its charitable activities by making grants rather than directly undertaking charitable activities;
- fundraising costs; and
- support costs.

Grant funded activity is allocated directly to the fund or funds the grant is made from.

Fundraising costs are allocated fully to a sub fund of the Norfolk General Fund, an unrestricted fund.

Support costs are made up of:

1. Governance costs. These are the costs associated with the governance arrangements of the charity and include the preparation and independent review of the annual financial statements and costs to provide financial information throughout the year to the Charitable Funds Committee.

2. Other support costs, primarily recharges of the Charity Development and Project Manager, Charity Administrator and Finance Officer and related charges by the Corporate Trustee when performing work for the charity.

Support costs which are not attributable to a single activity must also be apportioned between the activities being supported.

Note 4.1 shows the allocation of fundraising costs to the different fund types.

Note 4.2 shows the allocation of support costs to the categories of charitable expenditure incurred.

Note 4.1 Analysis of fundraising expenditure

	Unrestricted	Restricted	Endowment	Total 2021/22
	£'000	£'000	£'000	£'000
Fundraising office	17	0	0	17
Other fundraising costs	6	0	0	6
Total	23	0	0	23

	Unrestricted	Restricted	Endowment	Total 2020/21
	£'000	£'000	£'000	£'000
Fundraising Manager cost	17	0	0	17
Other fundraising costs	3	0	0	3
Total	19	0	0	19

Note 4.2. Analysis of charitable expenditure

The charity did not undertake any direct charitable activities on its own account during the year.
All of the charitable expenditure was in the form of grant funding.

	2020/21	2020/21	2020/21
	Grant Funded Activity	Support costs	Total expenditure on charitable activities
	£'000	£'000	£'000
Patient care - general	(7)	39	32
Patient Gifts in Kind			
Patient care - staff training	10	4	14
Staff Welfare	5	3	8
Staff Gifts in Kind			
COVID19 - Patient Care	13	14	27
COVID19 - Patient Gifts in Kind	0	0	0
COVID19 - Staff Wellbeing	29	28	57
COVID19 - Staff Gifts in Kind	0	0	0
COVID19 - Staff Training	(1)	1	(0)
COVID19 - Volunteer Expenses	0	0	0
Total	49	88	137

	2020/21	2020/21	2020/21
	Grant Funded Activity	Support costs	Total expenditure on charitable activities
	£'000	£'000	£'000
Patient care - general	29	35	64
Patient Gifts in Kind	0	0	0
Patient care - staff training	(4)	0	(4)
Staff Welfare	3	3	6
Staff Gifts in Kind	0	0	0
COVID19 - Patient Care	42	18	60
COVID19 - Patient Gifts in Kind	25	0	25
COVID19 - Staff Wellbeing	61	25	86
COVID19 - Staff Gifts in Kind	23	0	23
COVID19 - Staff Training	6	2	8
COVID19 - Volunteer Expenses	2	1	3
Total	187	84	271

Breakdown of support costs

	31 March 2022	31 March 2021
	£'000	£'000
Fundraising office #	69	67
Administrative support costs	19	18
Total	88	84

Fundraising office costs relate to staff time dealing with grant activity, with both internal stakeholders and external bodies such as Friends groups and grant makers.

The majority of the time was spent on overseeing expenditure granted in the previous year.

Governance costs breakdown

	31 March 2022	31 March 2021
	£'000	£'000
Independent examination	2	3
Other governance costs	0	0

Total

<u>2</u>	<u>3</u>
----------	----------

Note 4.3. Analysis of staff costs and remuneration of key management personnel

The average number of full-time equivalent employees during the year was 2.08 (2019/20: 1.79) with all employees involved in providing support services to charitable activities or the governance of the charity.

Staff costs

	31 March 2022	31 March 2021
	£'000	£'000
Salaries and Wages	67	70
Social Security Costs	10	7
Other Pension Costs	7	10
Total	<u>84</u>	<u>87</u>

The charity receives corporate support from Norfolk Community Health and Care NHS Trust. An annual charge to cover the cost of these is authorised by the Charitable Funds Committee, which for 2020/21 totalled £13,583 (2020/21: £11,248). The increase in cost is due in the main to the increase time from the Deputy Director of Finance along side salary increases.

The Charity considers its key management personnel to be the members of the Norfolk Community Health and Care NHS Trust management board acting on behalf of the corporate trustee. For 2021/22 this was the Director of Finance and Performance and the Medical Director. There was no recharge of employment benefits for key management personnel during 2021/22 or 2010/21.

No employees had emoluments in excess of £60,000 (2019/20: none).

Note 4.4. Trustee remuneration, benefits and expenses

Members of the Trust board give their time freely and receive no remuneration for the work that they undertake in relation to the Charity. However, they can claim expenses to reimburse them for the costs that they incur in fulfilling their duties relating to the Charity - these include travelling specifically for charitable funds committee meetings and charity specific training events.

No expenses were claimed from the Charity by committee members in 2021/22 or 2020/21.

Note 4.5. Independent examination fees

The independent examiner's remuneration of £2,280 (2020/21: £2,220) related solely to the examination and other fees incurred £nil (2019/20: £654).

Note 5. Assets

Note 5.1 Movement in fixed asset investments

Movement in fixed asset investments

	2021/22 £'000	2020/21 £'000
Market value bought forward at 1 April	757	725
Add additions to investments at cost	93	312
Less disposals proceeds	(188)	(224)
Increase / (decrease) in cash held within the portfolio*	(4)	(89)
Add net (loss)/gain on revaluation	67	32
Market value as at 31 March	<u>725</u>	<u>757</u>

* A small proportion of the investment portfolio is held as cash. This is primarily due to timing differences between the sale of investments and the purchase of new investments. The cash amount is included within the investments balance in the balance sheet, rather than as 'cash at bank and in hand', given it is a part of the overall investment managed portfolio.

All investments are financial assets carried at fair value through net income and are managed by expert advisors.

Fixed asset by type

	31 March 2022 £'000	31 March 2021 £'000
Listed equity	722	750
Cash*	2	7
Total	<u>724</u>	<u>757</u>

All investments are held at their fair value and are managed by expert advisors.

Realised and unrealised gains and losses are apportioned to individual restricted and endowment funds and the Norfolk General Fund (an unrestricted fund) on the basis of the average balances held on unrestricted, restricted and endowment funds.

Note 5.2 Intangible Fixed Assets

This relates to the accounting software which will be amortised over five years

	31 March 2022 £'000	31 March 2021 £'000
Opening Balance	7	9
Additions	0	0
Amortisation	<u>(2)</u>	<u>(2)</u>
Closing balance	<u>5</u>	<u>7</u>

Note 6. Analysis of Current Debtors

	31 March	31 March
	2022	2021
	£'000	£'000
Debtors due in less than one year		
Other Debtors	191	205
Total	<u>191</u>	<u>205</u>

The debtor balance is made up primarily of four significant debtors; Dereham Garden Room £150k, Kelling Friends £14k, North Walsham Friends £13k and The National Lottery Fund grant £8k (2020/21: Debtors - Dereham Garden Room £150,000 and D Burton Legacy £20,000).

The Dereham Garden Room building works were delayed due to the pandemic so the funds due from the Dereham Friends group remain outstanding. The building work is complete but the garden is still outstanding and the money transfer will be completed in early 2022/23.

Note 7. Analysis of Current Liabilities

	31 March	31 March
	2022	2021
	£'000	£'000
Creditors due in less than one year		
Trade Creditors	0	0
Accruals	106	305
Total	<u>106</u>	<u>305</u>

The accruals relate to expenditure requests which have been approved and are outstanding at balance date.

Note 8. Related Party Transactions

Norfolk Community Health and Care NHS Trust is the corporate trustee of the charity and is its main grant beneficiary along with other organisations working in partnership with it - they are therefore related parties. The Trustee appoints Members of the Charitable Funds Committee, a sub-committee of the Norfolk Community Health and Care NHS Trust Board.

Transactions between the Charity and the Trust during the year were in relation to salary payments for its staff, payment of some Charity supplier invoices that were initially paid by the Trust and refunded by the Charity and for administrative and management costs.

The charity did not pay any expenses or honoraria to any member of the Norfolk Community Health and Care NHS Trust Board (the Trustee) or the Charitable Funds Committee in the year 2021/22. (2020/21: £0)

The charity receives corporate support from Norfolk Community Health and Care NHS Trust. An annual charge to cover the cost of these is authorised by the Charitable Funds Committee, which for 2021/22 totalled £13,583 (2020/21: £11,248).

At the end of the financial year £nil was owed by the Charity to the Trust. (2020/21: £83,595)

Note 9. Transfers between funds

During the year £11,552.80 was transferred from restricted funds to designated funds as they were identified as unutilised and subsequently closed during the fund restructure .

Note 10. Movement of major funds

The charity has three categories of funds, as explained in note 1 (b), funds structure.

The analysis below shows the opening and closing value including the income and expenditure movement of funds.

	1 April 2021	Income	Expenditure	Gains & Losses	Transfers	31 March 2022
<u>Unrestricted funds</u>						
General Fund	90	14	(58)	4	(1)	49
Swaffham Hospital	54	1	(5)	4	1	55
Community Specialist Care Team PBL	28	0	0		(28)	0
Palliative Community Care	3	8	(10)	5	70	76
PBL	227	4	9	18		258
Caroline House	16	4	(3)	0	2	19
LEGACY Zienia Merton	120	1	0	9		130
LEGACY Ida May Riley	0	0	0			0
LEGACY Pauline Rosetta Basted (Kelling Hospital)	38	0	0	3		41
LEGACY Brian Anthony Knappett (Wymondham)	11	0	0	1		12
LEGACY Patricia Ramm (Swaffham Hospital)	25	2	(16)	2		13
LEGACY Audrey Edwards (PBL)	23	0	0	2		25
LEGACY Dorothea Burton (Swaffham)	15	0	0	0		15
LEGACY Dorothea Burton (Kelling)	5	0	0	0		5
Designated Funds (22 funds) #1 #2	124	15	(19)	12	(32)	100
Total unrestricted funds	777	49	(102)	60	12	796
<u>Restricted funds</u>						
Margaret Rose Goff Learning Disabilities	16	3	0	1		20
Kelling Training Fund	23	2	(10)	1		16
North Walsham Dayroom Fund #1	10	1	0		(11)	0
COVID19 Grants	52	32	(40)	1		45
Other Restricted Funds (9 funds) #2	12	23	(12)	0	(1)	22
Total restricted funds	113	61	(62)	3	(12)	103
<u>Endowment funds</u>						
Swaffham Shephard CIP	33	(0)	0	3		36
Total endowment funds	33	(0)	0	3	0	36
Total funds	922	110	(164)	66	(0)	935

#1 North Walsham Dayroom fund closed as project completed, underspend transferred to North Walsham designated fund

#2 Restricted Kelling Garden fund closed as project completed and transferred to relevant designated fund.

	1 April 2020	Income	Expenditure	Gains & Losses	Transfers	31 March 2021
<u>Unrestricted funds</u>						
General Fund	115	(8)	(105)	29	58	90
Swaffham Hospital	56	0	(3)			54
Community Specialist Care Team						28
PBL	28	0	0			
Palliative Community Care	2	1	0			3
PBL	224	2	1			227
Caroline House	13	11	(9)			16
Legacy Zienia Merton #1	122	(2)	0			120
Legacy Ida May Riley #2	63	0	0		-63	0
Legacy Pauline Rosetta Basted (Kelling Hospital)	38	0	0			38
Legacy Brian Anthony Knappett (Wymondham)	11	0	0			11
LEGACY Patricia Ramm (Swaffham H	0	25	0			25
LEGACY Audrey Edwards (PBL)	0	23	0			23
LEGACY Dorothea Burton (Swaffham)	0	15	0			15
LEGACY Dorothea Burton (Kelling)	0	5	0			5
Designated Funds (85 funds)	79	72	(27)			124
Total unrestricted funds	751	145	(142)	29	-5	777
<u>Restricted funds</u>						
Margaret Rose Goff Learn Disab	16	0	-1	1		16
Kelling Training Fund	16	0	6	1		23
North Walsham Dayroom Fund	10	0	0	0		10
COVID19 Grants	0	160	-113	0	5	52
Other Restricted Funds (8 funds)	3	10	(1)	0		12
Total restricted funds	44	170	-109	2	5	112
<u>Endowment funds</u>						
Swaffham Shephard CIP	32	0	0	1		33
Total endowment funds	32	0	0	1	0	33
Total funds	827	315	-251	32	0	922

#1 Zienia Merton negative income - reduction in accrued income as legacy was less than originally expected

#2 Ida May Riley - transfer funds to Norfolk General fund as the service the legacy was requested to be spent on no longer exists

Balance Sheet at 31 March 2021

	Note	Unrestricted funds 31 March 2021 £'000	Restricted funds 31 March 2021 £'000	Endowment funds 31 March 2021 £'000	Total funds 31 March 2021 £'000
<u>Fixed assets:</u>					
Intangible Assets - Harlequin	5.2	7	0	0	7
Investments	5.1	686	38	33	757
Total fixed assets		693	38	33	764
<u>Current assets:</u>					
Debtors	6	34	171	0	205
Cash at bank and in hand		148	110	0	258
Gifts in Kind Stock		0	0	0	0
Total current assets		182	281	0	463
<u>Liabilities:</u>					
Creditors falling due within one year	7	(98)	(207)	0	(305)
Net current assets / (liabilities)		84	74	0	158
Total net assets / (liabilities)		777	112	33	922
<u>The funds of the charity:</u>					
Endowment funds		0	0	33	33
Restricted funds		0	112	0	112
Unrestricted funds		777	0	0	777
Total charity funds	11	777	112	33	922