



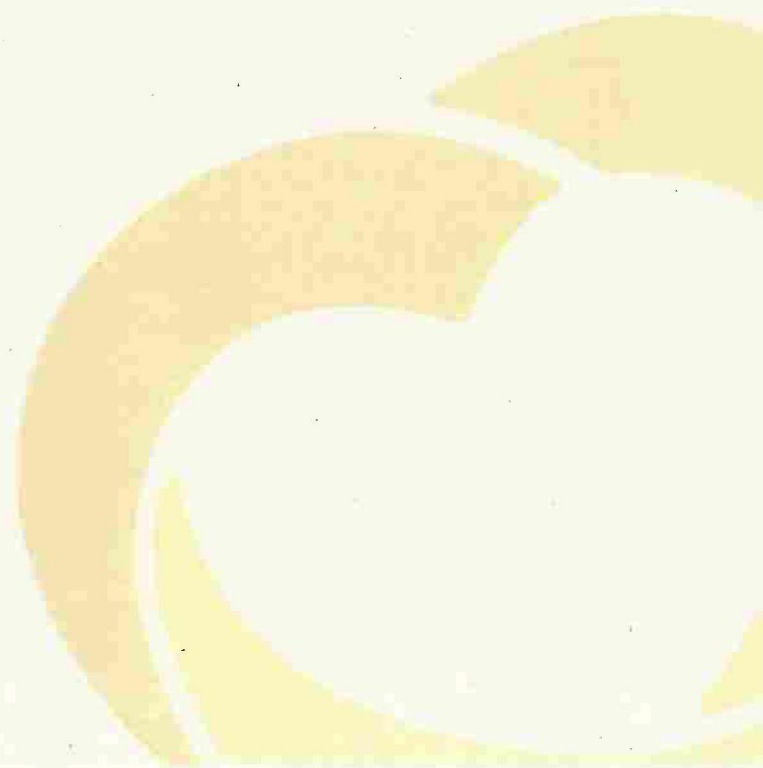
Sussex  
Community  
NHS Charity

**SUSSEX COMMUNITY NHS CHARITY**

**REGISTERED CHARITY NUMBER 1051763**

**TRUSTEE DIRECTORS' ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2022**





Sussex  
Community  
NHS Charity

**Sussex Community NHS Charity**

**Corporate Trustee: Sussex Community NHS Foundation Trust**

**Registered Address**

Brighton General Hospital  
Elm Grove  
Brighton  
East Sussex BN2 3EW

**Board Members of Sussex Community NHS Foundation Trust at 31<sup>st</sup> March, 2022**

**Peter Horn – Chair**

**Siobhan Melia – Chief Executive**

**Mike Jennings – Deputy Chief Executive and Chief Financial Officer**

**Dr Sara Lightowlers – Medical Director**

**Donna Lamb – Chief Nurse**

**Kate Pilcher – Chief Operating Officer**

**Diarmaid Crean – Chief Digital and Technology Officer**

**Caroline Haynes – Chief People Officer**

**David Parfitt – Non-Executive Director & Deputy Chair**

**Lesley Strong – Non-Executive & Senior Independent Director**

**Mark Swyny – Non-Executive Director**

**Giles York – Non-Executive Director**

**Rebecca Crook – Non-Executive Director**

**Dipesh Patel – Associate Non-Executive Director**

**Auditors**

**Grant Thornton UK LLP**

30 Finsbury Square  
London EC2A 1AG

**Bankers**

**National Westminster Bank Plc**

Registered Office  
135 Bishopsgate  
London EC2M 3UR

**Investment Managers**

**Barclays Investment Solutions Limited**

Wealth Management  
1 Churchill Place, Canary Wharf  
London E14 5HP



Sussex  
Community  
NHS Charity

**Board Members of Sussex Community NHS Foundation Trust at Annual Report & Accounts**

**Approval Date of the 26<sup>th</sup> January, 2023**

**Peter Horn – Chair**

**Mike Jennings – Interim Chief Executive**

**Ed Rothery – Interim Chief Financial Officer**

**Dr Sara Lightowlers – Chief Medical Officer**

**Donna Lamb – Chief Nurse**

**Kate Pilcher – Chief Operating Officer**

**Diarmaid Crean – Chief Digital and Technology Officer**

**Caroline Haynes – Chief People Officer**

**Mandy Chapman – Non-Executive Director**

**David Parfitt – Non-Executive Director**

**Dipesh Patel – Associate Non-Executive Director**

**Lesley Strong – Non-Executive Director**

**Mark Swyny – Non-Executive Director**

**Giles York – Non-Executive Director**







## Sussex Community NHS Charity

### Trustee Directors' Annual Report 2021-22

#### Introduction

Sussex Community NHS Foundation Trust ('the Trust'), the Corporate Trustee, presents the Charitable Funds Annual Report together with the independently examined financial statements for the year ended 31<sup>st</sup> March 2022.

The Trust was formed in October 2010 by integrating South Downs Health NHS Trust and West Sussex Health (the community services provider arm of NHS West Sussex, formerly West Sussex PCT). The community, specialist and rehabilitation services and staff from the two organisations were brought together with the shared aim of offering new and improved healthcare provisions across the City of Brighton and Hove and the County of West Sussex. From November 2015 the Trust also became responsible for providing adult community services in the High Weald, Lewes and the Havens area of East Sussex, and now covers a population of around 1.3 million people.

Following a rigorous assessment of all elements of the Trust's activities including the quality of its services, its financial performance, leadership and governance it was authorised as an NHS Foundation Trust on the 1<sup>st</sup> April 2016.

As a Foundation Trust, it is accountable to Parliament and is regulated by NHS England and NHS Improvement (NHSE and NHSI). It is still part of the NHS and must meet national **standards** and targets but has more financial freedom to retain surpluses and choose how to re-invest the money. The governors and members ensure that the Trust is both accountable and listens to the needs and views of its patients, members and the public.

The Trust provides health care for adults and children in their own home or as close to **home** as possible in settings such as local health centres, GP practices and clinics as well as in our **specialist** day centres. For patients who are not well enough to be at home, but who do not need an acute hospital stay, the Trust provides and manages, in total, some 350 inpatient beds in **community** hospitals, rehabilitation and intermediate care centres.

The healthcare service provided by the Trust includes the following:

- **Community rehabilitation** and support for people with complex health needs, long term conditions and those who need end of life care.
- **Community rapid response** to assess and care for patients, helping to keep them out of hospital.
- **Intermediate care**, offering short term recovery and rehabilitation, keeping patients out of hospital where we can, or helping them to leave hospital when it is in the patient's best interest.
- **Integrated discharge**, working with patients, **carers** and hospital staff, to help a patient return home from a hospital stay as soon as possible,
- **Health promotion**, supporting people to **improve** their health and wellbeing, for **example** through our prevention assessment teams.





- **Coordinated and flexible services** for families and children through our health visitors, for example our breastfeeding support teams and our care for children with complex health needs.
- **Health and care** across a number of community settings including people's own homes, hospitals, clinics, health centres, GP surgeries, schools and community venues.

The quality of the Trust's care has been rated by the Care Quality Commission (CQC) as "good" overall, with an improvement to "outstanding" in the caring domain for community inpatient settings.

For the year ended 31<sup>st</sup> March 2022, the Trust had income of £315.0 million and recorded a net surplus for the year of £661,000. It employed over 5,500 people (including both full-time and part-time staff) to provide essential medical, nursing and therapeutic care to over 9,000 people each day. It also has a team of over 500 dedicated volunteers.

These expert teams help people plan, manage and adapt to changes in their health and care, to keep them in their homes for longer, to prevent avoidable admissions to hospital and to minimise a hospital stay.

The Trust's Board of Directors, acting as agents on behalf of the Corporate Trustee, first became responsible for the charitable funds transferred from the former Brighton Health Authority at the date of establishment in 1992 of the former South Downs Health NHS Trust. In addition, the Board is responsible for the administration of the charitable fund of the Brighton and Hove City Clinical Commissioning Group.

The existing general fund of South Downs Health was renamed and the objects clauses of the special purpose funds amended by the Charity Commission in February 2011 to reflect the new name of the Corporate Trustee. The Charity's Annual Report and Financial Statements comply with the requirements of the Charity's governing document and have been prepared in accordance with Part VI of the Charities Act 2011 and the Charities Financial Reporting Standard 102 effective from the 1<sup>st</sup> January 2019.

## Reference and Administrative Details

The formal Declaration of Trust Deed for the former South Downs Health NHS Trust General Charitable Fund and Other Related Charities was registered with the Charity Commission on the 5<sup>th</sup> January, 1996. The charity name was subsequently changed, with the Commission's agreement on the 4<sup>th</sup> February 2011 as a result of the publication of Statutory Instrument 2010 No.2229 made on the 6<sup>th</sup> September 2010 which changed the name of the Trust to Sussex Community NHS Trust and again in 2016 to reflect its newly conferred Foundation status when it became Sussex Community NHS Foundation Trust. During the course of the current financial year the Trustee Directors decided to shorten the name of the Charity as a part of a rebranding exercise. The Charity is now known as Sussex Community NHS Charity. The registered number of the Charity is 1051763.

Monies received by the Charity are accepted, held and administered as funds and property held on trust for purposes relating to the health service in accordance with the National Health Service Act 1977 and the National Health Service and Community Care Act 1990 and these funds are held on trust by Sussex Community.





## Our Objectives for the Public Benefit

The NHS wide objects of the Charity are stated in the Trust Deed as follows:

*“The trustees shall hold the trust fund upon trust to apply the income, and at their discretion, so far as may be permissible, the capital, for any charitable purposes relating to the National Health Service wholly or mainly for the services provided by Sussex Community NHS Foundation Trust”.*

The Charity carries out these objects by providing the following:

- Grants to Sussex Community to purchase equipment and improve the existing services and facilities for patients and staff.
- Grants for staff training programmes, one-off courses and attendance at conferences.
- Grants to enhance patient and staff welfare
- Welfare grants to patients in the community who have a terminal illness or who have recently been discharged from hospital.

The Trustee Directors confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and grant making policies for the year.

## Structure, Governance and Management

Sussex Community NHS Foundation Trust General Charitable Fund and Other Related Charities is an 'NHS group charity' which comprises the following funds:

- a single unrestricted income fund known as the General Charitable Fund
- eight special purpose income funds
- a common investment fund

All of these funds are registered with the Charity Commission as 'subsidiaries'

Monies are paid directly into the Sussex Community NHS Foundation Trust General Charitable Fund in instances where donors have not imposed restrictions or made special requests as to its use. The capital in the fund is therefore available to be spent at the Trustee Directors' discretion in furtherance of any of the Charity's objects. In addition, there are a further 57 designated Funds, where donors and benefactors have made known their non-binding wishes and the Trustee Directors, at their discretion, have created the Funds to ensure that the monies collected for each hospital, specialty or department are used in these areas. These Funds have been transferred to the Corporate Trusteeship of Sussex Community during the course of 2011/12 and 2015/16 from Western Sussex Hospitals Charities and East Sussex Healthcare Charities respectively. The General Charitable Fund and the designated Funds are all referred to in the financial statements as 'unrestricted'.

Each of the special purpose income funds has its own declaration of trust and stated objects relating either to a particular Trust site, for example Brighton General Hospital or health specialty such as therapies or rehabilitation. Within each special purpose fund there are groupings of 'special trusts' opened and maintained for administrative convenience and to reflect as closely as possible the wishes expressed by benefactors and donors. These 'special





trusts' are referred to in the financial statements as 'restricted' funds. As at the 31<sup>st</sup> March 2022 there are 17 material restricted funds analysed at Note 11.3 in the financial statements. Expenditure from both the 'designated' and 'restricted' funds is controlled by officers of the Trust, with delegated authority from the Trustee Directors to apply the existing fund capital and any income received in accordance with the various fund's 'statements of purpose'.

The Charity has a single permanent endowment fund where the capital is preserved in perpetuity and where the interest received from investment alone may be used for the fund's stated purpose.

The registration of the common investment fund with the Charity Commission on the 17<sup>th</sup> March 1998 allows the Trustee Directors to combine the monies held in all of the funds into an 'official pool' for investment purposes.

Non-Executive members of the Trust Board are appointed by the Council of Governors while Executive members are appointed by the Trust Board.

Members of the Trust Board are not individual trustees under Charity Law but act as agents in their duties on behalf of the Corporate Trustee.

Acting for the Corporate Trustee, the Trust Board is responsible for the overall management of the Charitable Funds, but authority is delegated by the Trust Board to the Trust's Charitable Funds Committee as appropriate. An investment report which includes a portfolio valuation statement, performance indicators and a transaction schedule is prepared quarterly by the Trustee's investment managers. The accounting records and day to day administration of the Funds are dealt with by the Trust's Finance Department.

## **Our Policies**

### **• On Investments**

The investment portfolio is managed on a discretionary basis but within the agreements mentioned below by Barclays Investment Solutions Limited who act as the Trustee Directors' nominee. All monies received, apart from that required for working capital, are invested to maximise the overall return consistent with the following strategy, restrictions, and level of risk. The Trustee Directors' overall investment objective is to achieve a balanced return from income and capital growth. The income generated from the investment portfolio is treated as fully expendable in line with the aims and objectives of the Charity. The Trustee Directors have agreed with the nominee managers the following:

- To avoid investment in companies which produce tobacco or alcohol related products or who manufacture armaments.
- To invest, following an agreed moderate risk profile and which has limited potential for capital losses, in exchange for higher returns than those offered by savings or bank deposit accounts.
- To value the portfolio and report on the performance of the constituent investments against relevant indices at the end of each quarter.





- **On Reserves**

It is the Charity's intention to commit income in the year that it is received. It may do this by designation of resources to long term projects or by the allocation of monies to grants. Monies not needed for immediate use are to be 'pooled' and invested in line with the Charity's policy stated above.

The Trustee Directors receive information on commitments against various funds and will review the level of reserves and the reason for their retention at the end of each half yearly period. The day to day monitoring of the policy is the responsibility of the delegated fund managers who are expected to bring any issues to the immediate attention of the Trustee Directors. The management and use of the funds is kept under active review to ensure that there is no unnecessary accumulation of reserves.

- **On Grant Making**

In 2021/22 the Charity made grants totalling, £179,712 which represented 78% of total direct charitable expenditure. In making grants, the Trustee requires that the activity falls within the objects of the particular fund, the grant request is supported by the fund manager and that monies are available to meet the request. The fund manager may incur any expenditure up to £1,000 each transaction, provided the expenditure falls within the objects of the fund, is a reasonable charge to charitable funds, and is in furtherance of the objects of the charity. If the planned expenditure is more than £1,000 then a Purchase Request Form should be completed and signed by the fund manager. Approval for the purchase should then be obtained from the Chief People Officer and for amounts over £5,000 from the Charitable Funds Committee. Requests for expenditure over £100,000, supported by the recommendation of the Committee, require approval by the Trust's Board.

- **On Financial Control and Risk Management**

There is an annual programme of independent examination to ensure that the statements and notes published with this report give a true and fair view of the financial position and result of the operation of the Charitable Funds throughout the year. The Trust's own Standing Orders and Standing Financial Instructions which apply to the operation of the Charitable Funds are subject to regular review. In the year the Internal Audit team undertake a programme of work across the Trust to verify the effectiveness of systems of internal financial control and, where applicable, make recommendations for improvement including the administration of the Charitable Funds. The Audit Committee of the Trust's Board will review and oversee this work in order to provide assurance to the Trustee Directors that the controls in place appropriately manage financial risk. The major risks to which the charity is exposed have been identified, considered and systems established to mitigate them. The most significant risk identified is the possible loss which may accrue from a reduction in the value of the investment portfolio and the level of reserves available to mitigate the impact of such a loss. This has been assessed and 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.

## **Our Future Plans**

During 2021/22 the Charity supported members of staff and teams affected by the COVID-19 virus with monies donated by members of the public for this purpose and urgent response grants





from NHS Charities Together, which are specifically ring-fenced for NHS staff. The wellbeing of members of the staff remains a key area of focus for the Charity, with teams encouraged to submit applications for charitable funding to the Trust's wellbeing panel.

Looking to the future the Charity plans to continue to build on the increased public support and interest resulting from the pandemic. Supported by the Community Fundraising Manager the Charity is developing a fundraising strategy and a programme of fundraising which will give it the resources to support its ambitions and to improve the experience of patients and the working lives of staff.

### **The Charitable Funds Committee**

The Trust Board agreed the terms of reference of a Charitable Funds Committee to provide assurance that the Trust's charitable activities are within the law and regulations set by the Charity Commission and that best practice is followed with regard to the stewardship of all funds held. The Committee is authorised by the Board to monitor all aspects of charitable activity within the Trust and act on its behalf in fulfilling the legal duties and responsibilities of trustees in managing funds. Membership previously consisted of two non-executive directors, one of whom acted as Chair, the Chief Financial Officer and one further member appointed by the preceding three members and in 2019/20 the Trust Board agreed to expand the Committee and two governors have been appointed as members.

The duties of the Committee on behalf of the Trust, as corporate trustee, will include the following:

- to manage the Charitable Funds within their respective terms and within law, equity, regulation, good practice and audit recommendation
- to ensure that the policies and procedures are in place for the effective running of the funds
- to encourage and promote the charitable functions of the Trust and approve promotional / fund raising material
- to obtain, as and when required, independent professional advice on the management of the funds and to secure the attendance of external advisors as appropriate
- to approve spending plans and authorise expenditure above the delegated limits of individual fund managers and the Chief People Officer (i.e. above £5,000 per transaction).
- to establish and review investment strategy and monitor the performance of the portfolio
- to review audit recommendations relating to the funds and ensure that they are implemented in a timely manner.

### **A Review of Our Finances and Achievements for the Year**

The financial activities of the Charity for the year ended 31<sup>st</sup> March 2022 are set out in the attached statements starting at page 11. Overall, the level of reserves has reduced by £113,556. Although the value of the Charity's investments has increased by 6.17% or by £100,083, during the course of the year, the net of outgoing over incoming resources of £228,824 largely explain this reduction.

The overall level of incoming resources to the Funds has fallen by £191,029 or 68%, to £88,255 from the previous years' total. This is primarily the result of the reduction in grants the Charity received during the year and the absence of income from bequests.



The donations received in the year fell by £13,763 to £33,128.36. The three Trust Funds where the highest values of donations have been received in the year are as follows:

- The Sussex Community General Purposes Fund - £13,608
- Sussex Rehabilitation Centre Fund, Brighton General Hospital - £6,367
- COVID-19 Donations Funded Urgent Response Fund - £2,538

In addition, there were three grants received in the financial year:

- Friends of Midhurst Community Hospital - £16,666, the second year of support for the Midhurst Macmillan service
- Friends of Chailey Heritage - £6,345 towards Makaton tutor training for Chailey nurses
- Groundwork UK Tesco Bags for Help Scheme - £1,000 for the SALT Paediatric Service

Income from the Charity's investment portfolio and interest-bearing bank account fell by 6.9% to £30,685 for the year reflecting the lower dividend returns on offer from investment holdings.

Income of £53 from other sources was recorded in the year.

In the financial year £317,079 was spent supporting the activities of Sussex Community as well as on the administration costs of the Funds, including an apportionment of support and overhead costs totalling £50,683. The Charity does not directly employ staff but receives a recharge from the Trust in respect of the time spent by their employees on the Charity's administrative and accounting tasks.

From 2019/20 the Charity also meets the costs of staffing and other expenditure relating to fundraising activities.

Significant grants, with amounts shown net of apportioned support and overhead costs, have been made in the year as follows:

- Funding for the Macmillan Nursing home support service in the Midhurst area (£38,388).
- The provision of NHS Big Tea Boxes to members of staff (£21,957).
- Funding for the staff awards dinner including room decoration and filming (£21,483).
- Funding for programme sponsorship 'Dare to Dream' at two schools (£10,000).
- Funding for the rent of a rooms for nurses at the East Sussex College Group (£9,645).
- Funding for equality, diversity and inclusion training 12 half day courses (£6,600).
- Funding for the purchase of furniture at Littlehampton Health Centre staff room (£6,062).
- Funding for a member of staff to take a master's degree in healthcare leadership (£5,000).

Fees of £15,454 were paid in the year to the Trustee's nominee investment managers Barclays Investment Solutions Limited. The fees which are charged at the end of each quarter in arrears are based upon 0.75% of the portfolio quarter end value.

Governance costs have been maintained at £4,100 for the year. A salary recharge of £2,000 has been made by Sussex Community in respect of the time spent by the Trustee Director, who is also an executive director of the Trust, on issues related to risk assessment. In addition, there is a fee





charged for the independent examination of the financial statements carried out by Grant Thornton LLP of £2,100. These costs are not now shown separately on the Statement of Financial Activities but are apportioned between fundraising and charitable activities. The salary recharge has been split equally between the two activities with the independent audit examination fee being apportioned £320 to fundraising and the balance to charitable activities.

### Investments

The performance of the investment portfolio is reported to the Charity's management on a monthly basis by Barclays Investment Solutions Limited in a consolidated valuation report. In addition they submit a quarterly investment review for the Charitable Funds Committee.

There has been a sustained recovery in the value of the investment portfolio during the year so that it now stands above its pre-pandemic level. Since the balance sheet date however the war in the Ukraine has unsettled markets and so short-term valuation movements are not predictable.

The Charity Committee has continued to keep its investment portfolio under review and has decided not to make any significant changes at this time.

### Portfolio Summary Details

The values at the beginning and end of the financial year are as follows:

	Opening Values (£)	Closing Values (£)
Managed investments	1,580,917	1,658,140
Cash held in dealing / income account	39,995	62,856

The reconciliation between the opening and closing values of managed investments is as follows:

	Amount (£)
Market value of managed investments as at 1 <sup>st</sup> April 2021	<b>1,580,917</b>
Total value of purchases made in the financial year	270,371
Net profit on sales of investments in the financial year	11,762
Revaluation gains adjustment to the portfolio at the year-end	103,506
	<b>1,966,556</b>
Total amount realised from sales in the financial year	(308,416)
Market value of managed investments as at 31 <sup>st</sup> March 2022	<b><u>1,658,140</u></b>

### Report Signed on behalf of the Trustee Directors

Chair: .....

Date: .....



**Statement of Trustee Directors' Responsibilities**

The trustee directors are responsible for:

- keeping proper accounting records which disclose with reasonable accuracy at any time 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 directors are 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 law applicable to charities in England and Wales requires the trustee directors 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 trustees 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 the charity will continue in operation.

The trustee directors confirm that they have met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements set out on pages 11 to 22 attached have been compiled from and are in accordance with the financial records maintained by the trustee directors. As far as the trustee directors are aware, there is no relevant information of which the charity's independent examiner is unaware. The trustee directors have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

By Order of the Trustee Directors'

Chair .....

Date: 26<sup>th</sup> January 2023

Trustee Director .....

Date: 26<sup>th</sup> January 2023





## Independent Examiner's report to the Corporate Trustee of Sussex Community Charitable Fund

I report on the accounts of Sussex Community Charitable Fund ('the Charity') for the year ended 31 March 2022.

### Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - to prepare accounts which accord with the accounting records; and
  - to comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

### Basis of Independent Examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a comparison of the accounts with the accounting records kept by the Charity. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Corporate Trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement above.

### Respective responsibilities of Corporate Trustee and Examiner

The Charity's Corporate Trustee is responsible for the preparation of the accounts. The Corporate Trustee considers that an audit is not required for this year under section 149(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 149 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 149(5) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Your attention is drawn to the fact that the Charity's Corporate Trustee has prepared the Charity's accounts in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) issued in October 2019 in preference to the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005)' issued in April 2005 which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has been withdrawn. I understand that the Corporate Trustee has done this in order for the Charity's accounts to give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

### Use of this report

This report is in respect of an examination carried out under section 149(3) of the Charities Act 2011. This report is made solely to the Charity's Corporate Trustee, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the Corporate Trustee those matters I am required to state to them 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 Corporate Trustee, as a body, for my work, for this report or for the opinions I have formed.

**Joanne Brown**

Key Audit Partner

Grant Thornton UK LLP  
Chartered Accountants  
London

30 January 2023

## Statement of Financial Activities for the year ended 31st March, 2022

	Note	Unrestricted Funds		Restricted Funds		Endowment Funds		Total Funds	Total Funds
		2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Income and Endowments from:</b>									
Donations		25	42	8	5	0	0	33	47
Legacies		0	10	0	0	0	0	0	10
Grants receivable:									
Other grants receivable		18	17	6	172	0	0	24	189
Sub-Total Voluntary Income		43	69	14	177	0	0	57	246
Investments	7.3	31	33	0	0	0	0	31	33
Other Income		0	0	0	0	0	0	0	0
<b>Total incoming resources</b>		<b>74</b>	<b>102</b>	<b>14</b>	<b>177</b>	<b>0</b>	<b>0</b>	<b>88</b>	<b>279</b>
<b>Expenditure on:</b>									
<b>Raising Funds</b>									
Investment Management Costs		16	14	0	0	0	0	16	14
Allocation of Support & Governance Costs		46	27	25	21	0	0	71	48
<b>Expenditure on raising funds</b>		<b>62</b>	<b>41</b>	<b>25</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>87</b>	<b>62</b>
<b>Charitable activities:</b>									
Patient Welfare and Amenities		77	77	5	5	0	0	82	82
Staff Welfare and Amenities		39	6	37	59	0	0	76	65
Course Fees and Expenses		44	3	14	0	0	0	58	3
Building and Refurbishment Works		7	3	0	6	0	0	7	9
Purchase of Medical/Office Equipment		1	10	1	11	0	0	2	21
Other Expenses		5	0	0	4	0	0	5	4
<b>Expenditure on charitable activities</b>	3.1	<b>173</b>	<b>99</b>	<b>57</b>	<b>85</b>	<b>0</b>	<b>0</b>	<b>230</b>	<b>184</b>
<b>Total expenditure</b>		<b>235</b>	<b>140</b>	<b>82</b>	<b>106</b>	<b>0</b>	<b>0</b>	<b>317</b>	<b>246</b>
<b>Net income/(expenditure) before other recognised gains and losses</b>		<b>(161)</b>	<b>(38)</b>	<b>(68)</b>	<b>71</b>	<b>0</b>	<b>0</b>	<b>(229)</b>	<b>33</b>
<b>Other recognised gains and losses:</b>									
Gains/(losses) on the revaluation and disposal of investments		115	229	0	0	0	0	115	229
<b>Net movement in funds</b>	6	<b>(46)</b>	<b>191</b>	<b>(68)</b>	<b>71</b>	<b>0</b>	<b>0</b>	<b>(114)</b>	<b>262</b>
<b>Reconciliation of Funds</b>									
<b>Total Fund balances brought forward at 1st April</b>		<b>1,173</b>	<b>982</b>	<b>573</b>	<b>502</b>	<b>9</b>	<b>9</b>	<b>1,755</b>	<b>1,493</b>
<b>Total Fund balances carried forward at 31st March</b>		<b>1,127</b>	<b>1,173</b>	<b>505</b>	<b>573</b>	<b>9</b>	<b>9</b>	<b>1,641</b>	<b>1,755</b>

The notes at pages 13 to 22 form part of this account.

The Trustees have reviewed the financial activities of the Charity and can confirm that it will continue in operation during the next financial year.



## Balance Sheet as at 31st March, 2022

	Note	Unrestricted Funds		Restricted Funds		Endowment Funds		Total at 31st March 2,022	Total at 31st March 2,021
		2021-22 £'000	2020-21 £'000	2021-22 £'000	2020-21 £'000	2021-22 £'000	2020-21 £'000	£'000	£'000
<b>Fixed Assets</b>									
Investments	7.1	1,184	1,084	528	528	9	9	1,721	1,621
<b>Total Fixed Assets</b>		<b>1,184</b>	<b>1,084</b>	<b>528</b>	<b>528</b>	<b>9</b>	<b>9</b>	<b>1,721</b>	<b>1,621</b>
<b>Current Assets</b>									
Debtors	9.1	0	0	0	0	0	0	0	0
Cash at bank and in hand	8.3	2	315	1	154	0	0	3	469
<b>Total Current Assets</b>		<b>2</b>	<b>315</b>	<b>1</b>	<b>154</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>469</b>
Creditors: Amounts falling due within one year	10.1	57	224	24	109	0	0	81	333
<b>Net Current Assets/(Liabilities)</b>		<b>(55)</b>	<b>91</b>	<b>(23)</b>	<b>45</b>	<b>0</b>	<b>0</b>	<b>(78)</b>	<b>136</b>
<b>Total Assets less Current Liabilities</b>		<b>1,129</b>	<b>1,175</b>	<b>505</b>	<b>573</b>	<b>9</b>	<b>9</b>	<b>1,643</b>	<b>1,757</b>
Creditors: Amounts falling due after more than one year	10.2	2	2	0	0	0	0	2	2
<b>Total Net Assets</b>		<b>1,127</b>	<b>1,173</b>	<b>505</b>	<b>573</b>	<b>9</b>	<b>9</b>	<b>1,641</b>	<b>1,755</b>
<b>The Funds of the Charity</b>									
Permanent Endowment Funds	11.5	-	-	-	-	9	9	9	9
Unrestricted Income Funds	11.1	1,127	1,173	-	-	-	-	1,127	1,173
Restricted Income Funds	11.3	-	-	505	573	-	-	505	573
<b>Total Charity Funds</b>		<b>1,127</b>	<b>1,173</b>	<b>505</b>	<b>573</b>	<b>9</b>	<b>9</b>	<b>1,641</b>	<b>1,755</b>

The notes at pages 13 to 22 form part of this account.

Signed:

Name: (Chair of Trustees)

Date: 26th January, 2023

## Notes to the Account

## Accounting Policies 1

## 1.1 Basis of Preparation

The financial statements have been prepared on a going concern basis under the historical cost convention with the exception of investments which are included at market value.

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

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts & Reports) Regulations 2008 only to the extent required to provide a 'true & fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Sussex Community NHS Foundation Trust Charitable Funds represents a public benefit entity as defined by FRS102.

The Trustee considers that there are no material uncertainties that exist with the Sussex Community NHS Foundation Trust Charitable Fund's ability to continue as a going concern.

The principle accounting policies applied in the preparation of the financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

## 1.2 Funds Structure

Unrestricted income funds comprise those funds which the Trustee is free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the 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. Where the restriction requires the gift to be invested to produce an income for charitable purposes but the trustees have the power to spend the capital, it is classed as expendable endowment. Where the capital is held to produce an income but cannot itself be spent, the gift is classed as permanent endowment. The Charity has one permanent endowment fund, the Strand Fund and no expendable endowment. The Strand Fund is managed by the Trustees on a total return basis. This means that the funds are invested to maximise the return on investment without regard to whether that return is in the form of dividends or interest or capital appreciation/reduction resulting from year end portfolio revaluations.

## 1.3 Incoming Resources Including Donations

- a) All incoming resources are included in full in the Statement of Financial Activities as soon as the following three factors can be met:
  - i) entitlement - arises when a particular resource is receivable or the charity's right becomes legally enforceable;
  - ii) probable - when it is probable (more likely than not) that the resources will be received;
  - iii) measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.

The Charitable Funds recognise donations as and when they are received



**Notes to the Account (continued)**

**b) 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:

- i) Confirmation has been received from the representatives of the estate(s) that probate has been granted
- ii) The executors have established that there are sufficient assets in the estate to pay the legacy and
- iii) All conditions attached to the legacy have been fulfilled or are within the Charity's control.

**1.4 Resources Expended**

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:

- i) There is a present legal or constructive obligation resulting from a past event
- ii) It is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement
- iii) The amount of the obligation can be measured or estimated reliably.

**a) Grants payable**

Grants payable are payments made to linked, related party or third party NHS bodies and non NHS bodies, in furtherance of the charitable objectives of the funds held on trust primarily for the relief of those who are sick and for the members of staff who care for them. They are accounted for on an accruals basis 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:

- i) The Charity communicates its intention to award a grant to a recipient who then has a reasonable expectation that they will receive a grant
- ii) 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
- iii) There is an established practice which indicates to the recipient that the Charity will honour its commitment.

**b) Irrecoverable VAT**

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

**c) Allocation of overhead and support costs**

Overhead and support costs are those costs which do not relate directly to a single activity. These costs have been allocated either as a direct cost or apportioned on an appropriate basis, as shown in notes 4 and 5, between Charitable Activities and Fund Raising. Once allocation and/or apportionment of overhead and support costs has been made between Charitable Activities and Fundraising, the costs attributable to Charitable Activities are apportioned across those activities in proportion to total spend incurred by each one.

**Notes to the Account (continued)**

**1.4 Resources Expended (continued)**

**d) Costs of generating funds**

The costs of generating funds are those costs attributable to generating income for the Charity, other than those costs incurred in undertaking charitable activities in **furtherance** of the Charity's objectives. The costs of generating funds represent **fundraising** costs together with the investment managers fees. Fundraising costs include an apportionment of audit fees and the fee paid to the Trust to cover the salary costs of the Charity's fund raising activities including a governance charge.

**e) Charitable activities**

Costs of charitable activities comprise all costs incurred in 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 5.

**1.5 Fixed asset investments**

The Charity does not hold **property** or equipment as fixed assets.

Investments are stated at market value as at the balance sheet date. The statement of financial activities includes the net gains and losses arising from the revaluation and **disposals** throughout the year. Quoted stocks and shares are included in the Balance Sheet at the current market values quoted by the Investment Managers, excluding dividends.

**1.6 Debtors**

Debtors are amounts owed to the Charity. They are measured on the basis of their recoverable amount.

**1.7 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. The Charity does not currently hold any cash equivalents e.g. short term **deposit** accounts.

**1.8 Creditors**

Creditors are amounts owed by the Charity. They are measured at the amount that the Charity expects to have to pay to settle the debt. Amounts which are owed in more than a year are shown as long term creditors.

**1.9 Realised gains and losses**

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

**1.10 Prior Year Adjustments**

There have not been any prior year adjustments made to this years accounts.

**1.11 Pooling Scheme**

An official pooling scheme is operated for investments relating to the following Funds: **The Sussex Community NHS Foundation Trust (Expendable) Funds**. The Scheme was first registered with the Charity Commission on 17th March, 1998 with the change of name affected by Statutory Instrument 2010 no.2229 dated 6th September, 2010 and the authorisation as a Foundation Trust with effect from 1st April, 2016.

**1.12 Accounting Estimates**

There are no estimated entries shown in these accounts.



**Related Party Transactions** 2 The NHS Foundation Trust and the Brighton and Hove Clinical Commissioning Group (CCG) are the sole beneficiaries of the charity. The charity has provided funding to the Trust and to the CCG for approved expenditure made on its behalf. This funding amounted to £179,712 (£131,477 in 2020-21) and is included in the total grant making costs of £230,395 (£184,004 in 2020-21) detailed in note 3.1. At the 31st March, 2022 the Charity owed the NHS Foundation Trust and the CCG £74,546 and £nil respectively for items purchased by these NHS bodies which the Charity had previously agreed to finance.

During the year none of the members of the NHS Foundation Trust Board or senior NHS Trust or CCG staff or parties related to them were material beneficiaries of the charity.

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

Details of Resources Expended - Charitable Activities	3	3.1 Analysis of Charitable Activities Spend:	Grant Funded Activity	Support Costs	Total 2021-22 Spend	Total 2020-21 Spend
			£'000	£'000	£'000	£'000
		Patient Welfare and Amenities	64	18	82	82
		Staff Welfare and Amenities	60	16	76	65
		Course Fees and Expenses	45	13	58	3
		Building and Refurbishment Works	5	2	7	9
		Purchase of Medical/Office Equipment	1	1	2	21
		Other Expenses	4	1	5	4
			<b>179</b>	<b>51 **</b>	<b>230</b>	<b>184</b>

\*\* £47k of support costs relate to staffing costs recharged from Sussex Community NHS Foundation Trust (See Note 4)

3.2 Grants made to Institutions	Aggregate amount paid £'s
Name of recipient	
Sussex Community NHS Foundation Trust	179,712
Brighton and Hove CCG	Nil
<b>Total Value of Grants Made to Institutions</b>	<b>179,712</b>

The Charitable Funds are established solely as a grant making body and therefore the number made during the financial year to the Trust and to the CCG can be approximated by an assessment of the total number of physical grant payments made by the Funds and excluding those made directly to individuals.

The largest single grant made during the financial year (£38,388) was to fund the Macmillan Nursing Service in the Midhurst area of West Sussex.

The assessed number of grants made to Sussex Community NHS Foundation Trust and Brighton & Hove Clinical Commissioning Group during the financial year = 150

3.3 Grants Paid to Individuals	Aggregate amount paid £'s
There have not been any cash grants made during the year to individuals	0
Number of grants made in the financial year = Nil	
<b>Total Value of Grant Payments to Individuals</b>	<b>0</b>

Allocation of Support Costs and Overheads	4 Allocation of Governance and Other Support Costs to Fund Raising and Charitable Activities	Allocated to Fund Raising £'s	Allocated to Charitable Activities £'s	2021-22 Total £'s	2020-21 Total £'s	Basis of Apportionment to Charitable Activities
	Management fee recharge	4,000	46,674	50,674	50,674	Pro-rata to Spend
	Community Fund Raising Manager	44,913	0	44,913	38,991	Fund Raising Expenses
	Community Fund Raising Administrator	15,401	0	15,401	0	Fund Raising Expenses
	Fundraising sundry purchases	4,925	0	4,925	4,290	Fund Raising Expenses
	Charity / Fund Raising strategy support	1,500	1,500	3,000	0	Pro-rata to Spend
	Independent Examiners fees	320	1,780	2,100	2,100	Pro-rata to Spend
	Bank account monthly charges	0	307	307	308	Pro-rata to Spend
	Just Giving monthly membership fees	0	216	216	216	Pro-rata to Spend
	Smee & Ford legacy report service	0	206	206	162	Pro-rata to Spend
	Go-Cardless monthly membership fees	171	0	171	0	Fund Raising Expenses
	Rebranding Design Works	0	0	0	3,012	Pro-rata to Spend
	Charities Together membership fees	0	0	0	750	Pro-rata to Spend
		<b>71,230</b>	<b>50,683</b>	<b>121,913</b>	<b>100,503</b>	

**Basis of Apportionment - See Note 1.4(c)**

The Charity does not employ any staff directly but receives a management fee recharge from the Trust in respect of the time spent on administrative and accounting tasks. Of the £50,674 of management fees recharged for the financial year £4k has been allocated to Fund Raising Activities. The remaining £46,674 is attributable to Charitable Activities and has been apportioned across those activities in proportion to total spend. Similarly, £320 of the Independent Examiners fee has been allocated to Fund Raising Activities with the balance of £1,780 being allocated to Charitable Activities.

Apportionment of Support Costs and Overheads across Charitable Activities fund Movements	5	Management Fee Recharge, Strategy Support & Indep't Examiners Fees £'s	Bank Account + Named Legacy Notification Service Charges £'s	Just Giving Monthly Membership Fees £'s	Total Allocated In Year 2021-22 £'s	Total Allocated In Year 2020-21 £'s
Patient Welfare and Amenities		18,192	187	78	18,457	32,124
Staff Welfare and Amenities		16,111	165	70	16,346	10,695
Course Fees and Expenses		12,663	130	55	12,848	1,277
Building and Refurbishment Works		1,544	16	7	1,567	2,119
Other Expenses		965	10	4	979	659
Purchase of Medical/Office Equipment		479	5	2	486	5,653
		<b>49,954</b>	<b>513</b>	<b>216</b>	<b>50,683</b>	<b>52,527</b>

Changes in Resources Available for Charity Use	6	Unrestricted Funds £'000	Restricted Funds £'000	Endowment Funds £'000	Total 2021-22 Funds £'000	Total 2020-21 Funds £'000
Movement in funds for the year increase / (reduction)		(46)	(68)	0	(114)	262
Increase / (Reduction) in funds available		<b>(46)</b>	<b>(68)</b>	<b>0</b>	<b>(114)</b>	<b>262</b>

# SUSSEX COMMUNITY NHS FOUNDATION TRUST CHARITABLE FUNDS ACCOUNTS - 2021/2022

## The Investment Portfolio 7

Analysis of Fixed Asset Investments Held in UK	7.1 Fixed Asset Investments:	2021-22	2020-21
		Total	Total
		£'000	£'000
	Market value at 1st April	1,621	1,406
	Add: Acquisitions at cost	308	863
	Less: Disposals at carrying value	(297)	(757)
	Less: Management fees charged directly	(15)	(14)
	Net gain/(loss) on revaluation	104	123
	Market value at 31st March	<u>1,721</u>	<u>1,621</u>
	Historic cost at 31st March	<u>1,486</u>	<u>1,481</u>

Analysis of Market Value of Investments	7.2 Market value at 31st March:	2021-22	2020-21
		Total	Total
		£'000	£'000
	Investments listed on the UK, US & European Stock Exchanges	1,658	1,581
	Cash held as part of the investment portfolio	63	40
		<u>1,721</u>	<u>1,621</u>

Analysis of Gross Income from Investments	7.3 Total gross income	2021-22	2020-21
		Total	Total
		£'000	£'000
	From investments listed on the UK, US & European Stock Exchanges	31	33
	From cash held as part of the investment portfolio	0	0
	Sub-total gross income from fixed asset investments only	<u>31</u>	<u>33</u>
	From cash held in interest bearing bank a/c's	0	0
	Total gross income from investments	<u>31</u>	<u>33</u>



Cashflow 8  
Statements

8.1 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2021-22 Total £'000	2020-21 Total £'000
Net movement in funds for the year (as per the Statement of Financial Activities)	(114)	262
Adjustments For:		
(Gains)/losses on the revaluation and disposal of investments	(115)	(229)
Dividends and interest from investments	(31)	(33)
(Increase)/decrease in debtors	0	0
Increase/(decrease) in creditors	(252)	199
Net cash provided by (used in) operating activities (carried down)	(512)	199

8.2 Statement of cash flows

	2021-22 Total £'000	2020-21 Total £'000
Cash flows from operating activities:		
Net cash provided by (used in) operating activities (brought down)	(512)	199
Cash flows from investing activities:		
Dividends and interest from investments	31	33
Proceeds from the sale of investments	308	863
Purchase of investments at cost	(308)	(863)
Management fees charged directly to BISL deposit account	15	14
(Increase)/decrease in debtors relating to dividends & interest	0	1
Net cash provided by (used in) investing activities	46	48
Change in cash and cash equivalents in the financial year	(466)	247
Cash and cash equivalents at the beginning of the financial year	469	222
Cash and cash equivalents at the end of the financial year	3	469

Analysis of  
Cash and  
Cash  
Equivalents

8.3

	2021-22 Total £'000	2020-21 Total £'000
Total of cash held in GBS bank accounts	2	468
Total of cash held in petty cash floats	1	1
Total of cash and cash equivalents	3	469

**SUSSEX COMMUNITY NHS FOUNDATION TRUST CHARITABLE FUNDS ACCOUNTS - 2021/2022**

<b>Analysis of Debtors</b>	<b>9</b>		<b>Total 31st March, 2022 £'000</b>	<b>Total 31st March, 2021 £'000</b>
	<b>9.1</b>	Amounts falling due within one year:		
		Trade debtors	0	0
		Prepayments	0	0
		Accrued income	0	0
		Other debtors	0	0
		<b>Total debtors falling due within one year</b>	<b>0</b>	<b>0</b>
	<b>9.2</b>	Total debtors falling due after more than one year	0	0
		<b>Total debtors</b>	<b>0</b>	<b>0</b>

<b>Analysis of Creditors</b>	<b>10</b>		<b>Total 31st March, 2022 £'000</b>	<b>Total 31st March, 2021 £'000</b>
	<b>10.1</b>	Amounts falling due within one year:		
		Trade creditors	0	0
		Other creditors	75	327
		Accruals	6	6
		<b>Total creditors falling due within one year</b>	<b>81</b>	<b>333</b>
	<b>10.2</b>	Total creditors falling due after more than one year	2	2
		<b>Total creditors</b>	<b>83</b>	<b>335</b>

The 'Other Creditors' figure relates wholly to the amounts owing to the Trust and the Brighton & Hove CCG in respect of purchases and cash payments made on behalf of the Charity which have remained un-reimbursed at the year end.



**SUSSEX COMMUNITY NHS FOUNDATION TRUST CHARITABLE FUNDS ACCOUNTS - 2021/2022**

**Analysis of Funds 11**

Unrestricted Funds	11.1	Financial Activities	Balance 31 March 2021 £'000	Incoming Resources £'000	Resources Expended £'000	Transfers In /(Out) £'000	Gains and (Losses) £'000	Balance 31 March 2022 £'000
		<b>Material funds</b>						
		A Lawrie Legacy	866	0	(74)	0	0	792
		B Sussex Community General	131	44	(102)	22	115	210
		C Midhurst Macmillan	37	17	(40)	0	0	14
		D Salvington Lodge	15	1	(2)	0	0	14
		E Bognor General	14	0	(1)	0	0	13
		Others (52 at 31 March 2022)	110	12	(16)	(22)	0	84
		<b>Totals</b>	<b>1,173</b>	<b>74</b>	<b>(235)</b>	<b>0</b>	<b>115</b>	<b>1,127</b>

Details of Material Unrestricted Funds	11.2	Name of fund	Description of the nature and purpose of each fund
		A Lawrie Legacy	For staff & patient amenities, equipment etc in the Midhurst area
		B Sussex Community General	For any charitable purpose relating to Sussex Community NHSFT
		C Midhurst Macmillan	Support for patients requiring palliative or end of life care
		D Salvington Lodge	For staff & patient amenities, equipment etc at Salvington Lodge
		E Bognor General	For staff & patient amenities, equipment etc at Bognor Hospital

Analysis of Restricted Funds	11.3	Financial Activities	Balance 31 March 2021 £'000	Incoming Resources £'000	Resources Expended £'000	Transfers In /(Out) £'000	Gains and (Losses) £'000	Balance 31 March 2022 £'000
		<b>Material funds</b>						
		A Turner Legacy	214	0	(15)	0	0	199
		B Chailey General & Endstream	204	7	(15)	0	0	196
		C COVID-19 Urgent Response	97	0	(47)	0	0	50
		D Hove Polyclinic General	16	0	(1)	0	0	15
		E Brighton & Hove CCG	15	0	0	0	0	15
		Others (12 at 31 March 2022)	27	7	(4)	0	0	30
		<b>Totals</b>	<b>573</b>	<b>14</b>	<b>(82)</b>	<b>0</b>	<b>0</b>	<b>505</b>

Details of Material Restricted Funds	11.4	Name of fund	Description of the nature and purpose of each fund
		A Turner Legacy	For staff & patient amenities, equipment etc at Chailey Heritage
		B Chailey General & Endstream	For staff & patient amenities, equipment etc at Chailey Heritage
		C COVID-19 Urgent Response	Amenities for staff affected by COVID-19
		D Hove Polyclinic General	For staff & patient amenities, equipment etc at Hove Polyclinic
		E Brighton & Hove CCG	For any charitable purpose relating to Brighton & Hove CCG
		<p>These Funds are described as Restricted because together they make up the Charities related to the Sussex Community General Charitable Fund. Each of these Charities has been established by Deed of Trust and registered separately with the Charity Commission. The 'objects clause' contained within the Trust Deed restricts their use to the purposes stated above.</p>	

Details of Permanent Endowment Fund	11.5	Name of fund	Balance £'000	Description of the nature and purpose of fund
		Strand Fund	9	Capital invested for the training of District Nursing staff
		<p>The capital in this Fund is held in perpetuity with the income earned from investment credited to an unrestricted Fund where it can be used for the purpose stated.</p>		

**SUSSEX COMMUNITY NHS FOUNDATION TRUST CHARITABLE FUNDS ACCOUNTS - 2021/2022**

**Connected Organisations**

12	Name, nature of connection, description of activities undertaken and details of any qualifications expressed by their auditors	2021-22		2020-21	
		Turnover of Connected Organisation £'s	Net Profit/ (Loss) for the Connected Organisation £'s	Turnover of Connected Organisation £'s	Net Profit/ (Loss) for the Connected Organisation £'s
	The corporate trustee of the charitable funds is Sussex Community, a Community Specialist and Rehabilitation Services NHS Foundation Trust with unqualified accounts.	315,134,000	661,000	284,951,000	(28,000)

**Full Analysis of Note 3.1 Resources Expended - Charitable Activities**

13		2021-22 £'s	2020-21 £'s
	Medical Equipment	1,319	12,215
	Furniture Fittings & Decorating	5,360	9,077
	Office Equipment	469	9,053
	Course Fees & Expenses	45,492	3,117
	Patients Welfare	62,759	79,815
	Christmas Festivities	2,040	3,730
	Staff Welfare	58,907	62,629
	Undercounter Refirgerator & Microwave Oven for Littlehampton H.C.	1,006	0
	10 Speed Disc Trapeze Black Mat	1,498	0
	Hidden Disabilities Wrist Bands & Roller Banners	534	0
	Volunteers Travel & Other Expenses (Including Uniforms in 20-21)	0	2,795
	Salvington Lodge Cool Water & Vending Machine Charges	0	133
	Water Cooler for 'D' Block Lower Ground Floor Offices	0	420
	Microwave Cooker for 'D' Block Lower Ground Floor Offices	0	320
	Lanyards for Mental Health Staff	0	258
	Other Expenditure	328	442
		<u>179,712</u>	<u>184,004</u>

**Post Balance Sheet Events**

14 There have been no post balance sheet events to report



