

**SUSSEX COMMUNITY NHS CHARITY**

**REGISTERED CHARITY NUMBER 1051763**

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

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024**



**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, 2024**

**Giles York** – Chair

**Siobhan Melia** – Chief Executive

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

**Dr Karen Eastman** – Chief Medical Officer

**Donna Lamb** – Chief Nurse

**Kate Pilcher** – Chief Operating Officer

**Caroline Haynes** – Chief People Officer

**Mandy Chapman** – Non-Executive Director

**Gill Galliano** – Non-Executive Director

**Lesley Strong** – Non-Executive Director

**Mark Swyny** – Non-Executive Director

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

**Independent Examiner**

**Galloways**  
Atlas Chambers  
33 West Street  
Brighton BN1 2RE

**Bankers**

**National Westminster Bank Plc**

Registered Office  
135 Bishopsgate  
London EC2M 3UR

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

**Approval Date of the 28 November, 2024**

**Giles York** – Chair

**Siobhan Melia** – Chief Executive

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

**Dr Karen Eastman** – Chief Medical Officer

**Donna Lamb** – Chief Nurse

**Kate Pilcher** – Chief Operating Officer

**Caroline Julien** – Chief People Officer

**Mandy Chapman** – Non-Executive Director

**Gill Galliano** – Non-Executive Director

**Veronika Neyer** – Non-Executive Director

**Lesley Strong** – Non-Executive Director

**Mark Swyny** – Non-Executive Director

**Mojgan Sani** – Non-Executive Director

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

## Message from the Chair of the Charitable Funds Committee

During 2023-24, the Charity laid the foundations for a future of growth, reviewing its strategy and operations and setting the conditions to move forward as a successful modern NHS charity.

The year has also seen significant grant making activity, including funding a two-year pilot for Sussex Community NHS Foundation Trust (SCFT) to work with third-sector partners to deliver a Community Link Worker service within Urgent Community Response teams and Intermediate Care Units (ICUs) in West Sussex. Community Support Link Workers will support patients at risk of admission or in the early to mid-stages of post hospital discharge, helping patients to identify navigate personalised innovative opportunities and solutions to support their recovery.

Improvements in our grant-making programme have led to an increase in compelling smaller grant applications which promise to achieve maximum value for money and benefit for SCFT patients and staff. For example, we funded specialist swimming classes for children with disabilities, and a mobile sensory station for patients accessing services at Sussex Rehabilitation Centre.

Towards the end of the year, the charity conducted a review of the last three years of active fundraising and developed a new strategy for the next 3 years through which it will strive to increase its impact on patient care and staff experience, putting people at the heart of all that we do.

Fundraising is at the heart of the Charity's new strategy and, and as in previous years, our communities came together in inspiring and creative ways to support us, our patients, and staff. From abseiling down the i360, bungee jumping from cranes and baking cakes to making pottery for sale and running half marathons, their efforts made a meaningful impact. As well as looking at how we could expand community fundraising including more exciting challenge events, during the year we also progressed plans for new income streams including corporate partnerships, a charity lottery and a scheme for SCFT staff to be able to donate to the charity the pennies from their pay each month, collectively making an even bigger impact.

To support and promote all of the charity's great work, we built a fantastic new independent website, where we can showcase projects, engage with our communities, receive donations and make our grant-making processes clear for staff to apply, and transparent to those who support us.

As I hand over to the new Chair, Veronika Neyer, I would like to thank the charity team for their hard work, commitment and tremendous energy. I also thank my colleagues on the Committee and the Board as corporate trustee for supporting the charity through its development over the course of the year. As we step into the 2024-25, we're energized by a clear strategy to raise funds and a solid framework to ensure donations directly support the goals of Sussex Community NHS Foundation Trust and meet the needs of our patients and dedicated staff.

Mandy Chapman,  
Charitable Funds Committee Chair

## Sussex Community NHS Charity

### Trustee Directors' Annual Report 2023-24

#### 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 2024.

The Trust is the largest NHS community provider in Sussex, it provides medical, nursing and therapeutic care, serving a community of 1.3 million people. The Trust's staff work in care homes, clinics, intermediate care units, people's own homes, GP surgeries, schools and other community venues across Brighton and Hove and East and West Sussex. Working closely with GPs, acute hospitals, local authority social care partners, mental health trusts, charities and voluntary organisations, the Trusts' teams ensure care is coordinated to meet individual needs.

For the year ended 31<sup>st</sup> March 2024, the Trust's income was £325.6 million and reported an adjusted surplus of £20,000 on a control total basis. It employed over 5,500 people and had over 200 dedicated volunteers.

As a Foundation Trust, it is accountable to Parliament and is regulated by NHS England. The Council of Governors and members ensure that the Trust is both accountable to and listens to the needs and views of its patients, members and the public. Before becoming a Foundation Trust in 2016 the organisation was known as Sussex Community NHS Trust, which was established in October 2010 through the integration of West Sussex Health and South Downs Health NHS Trust.

The healthcare services provided by the Trust include 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 with urgent care needs, helping to keep them out of hospital.
- **Intermediate care**, offering short term recovery and rehabilitation, keeping patients out of hospital, or to help them leave hospital when that is in the patient's best interest.
- **Integrated discharge**, working with patients, carers and hospital staff, to help people return home from a hospital stay as soon as possible.
- **Health promotion**, supporting people to improve their health and wellbeing, for example through prevention assessment teams and the Living Well programme.
- **Coordinated and flexible services** for families and children through our health visitors and school nurses, for example breastfeeding support teams and 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 Trust was inspected by the Care Quality Commission (CQC) in autumn 2017. The quality of the care the Trust provided is rated as Good overall, and Outstanding in some areas.

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 for NHS Sussex Integrated Care Board. 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 V1 of the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **Reference and Administrative 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 2021-22 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, at the 31<sup>st</sup> March 2024 there were a further 52 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 were 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 2024 there are 14 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 funds '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.

Since the balance sheet date, the Charity has carried out a review of dormant funds with a view to utilising such funds for charitable purposes.

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 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. The accounting records and day to day administration of the Funds are dealt with by the Trust's Finance Department.

## **Our Policies**

### **• On Investments**

During 2023/24 the Trustee Directors have decided to end the investment management agreement with Barclays Investment Solutions Limited and sell the stocks and bonds within the portfolio transferring the amounts realised to the Charity's interest-bearing bank account. It was felt that by taking advantage of the interest rates offered the Charity would benefit from an increased level of future income without the risks posed to the capital invested by fluctuations in world financial markets.

### **• 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.

In line with its delegation from the Trustee, the Charitable Funds Committee receives information on commitments against various funds every two months and keeps the use of funds under active review to ensure that there is no unnecessary accumulation of reserves. The day-to-day monitoring of funds is the responsibility of the nominated manager of each fund ('the fund manager') who is expected to bring any issues to the immediate attention of the Trustee Directors.

In September 2024 the Charitable Funds Committee endorsed a new reserves policy. Reserves are held in the general fund to cover the cost of administrative and fund raising expenses.

The new reserves policy clarifies that the Charity should retain enough resources in its General Fund to meet its cost commitments for a period of at least a year.

### **• On Grant Making**

In 2023/24 the Charity made grants totalling £210,030 which represented 95% 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 £2,000 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 £2,000 approval for the expenditure must be obtained from the Chief People Officer, as Executive Lead for the Charity, and for amounts over £10,000 from the Charitable Funds



Committee ('the 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. 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 mitigated during 2023/24. The Charity has converted its investment policy to cash to provide greater certainty over investment values and investment income.

### **Our Future Plans**

The Charity is continuing to spend its funds for the benefit of patients and staff. Notably in 2022 the Trustee Directors approved a grant to develop and deliver a pilot for Community Link Workers within the Urgent Community Response teams and Intermediate Care units (ICUs) in West Sussex. The development of these roles provides an opportunity to uniquely boost the offer within those teams and inpatient services in West Sussex and provide enhanced discharge support to those requiring it from West Sussex Intermediate Care Units. This grant is funded by the Lawrie legacy (which was £780k as at 31/03/2023 and £477k at 31/03/24).

During 2023/24 the Charity also spent its residual grant income from NHS Charities Together, primarily on wellbeing improvements for staff in premises across Sussex. The Charity is actively seeking to develop plans to spend the restricted funds it holds for Chailey Clinical Services.

The Charity recognises that its grant making plans will reduce the level of investments and investment income. During 2023/24 the Charity has been implementing plans to reduce its administrative and fundraising costs to an affordable level and to ensure greater resilience in its income streams. A new reserves policy was endorsed in September 2024.

At the same time the fundraising strategy includes an ambitious programme of fundraising activity which will ensure that in future the Charity has the resources to support its ambitions 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 consists of three non-executive directors, one of whom acts as Chair, and the Chief People Officer. Other attendees at Committee meetings include up to two governors of the Trust (one of whom is a staff governor), the Charity Manager, the Assistant Director of Finance, and the Trust Secretary. 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 £10,000 per transaction).
- to establish and review the investment strategy.
- to review audit recommendations relating to the funds and ensure that they are implemented in a timely manner.

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

The financial activities of the Charity for the year ended 31<sup>st</sup> March 2024 are set out in the attached statements starting at page 11. Overall, the level of charitable funds has reduced by £145,141. The Charity has been actively making grants (the detail of significant grants made is shown on page 7) and there was net of outgoing over incoming resources of £167,271.

The overall level of incoming resources to the Funds has increased by £6,562 or 4%, to £165,805 from the previous years' total. The largest element of this was the dividends received from investments in the Charity's portfolio which was closed part way through the year (£26,453) and the income received from the Charity's interest-bearing bank account (£37,372).

The donations received in the year increased by £4,191 to £14,909 largely as a result of fundraising efforts by members of staff taking part in the Brighton half marathon. The three Trust Funds where the highest values of donations were received in the year are as follows:

- The Sussex Community General Purposes Fund - £9,654
- End of Life Care Hub Fund - £2,625
- Brighton General Hospital General Purposes Fund - £1,175

In addition, there were two grants received from NHS Charities Together in the financial year

- £24,200 to improve staff health and wellbeing at work by the provision of spaces to eat lunch or to take a rest break
- £24,133 for Charity communications, branding and marketing – website re-development project (consultancy costs)

Income from the Charity's investment portfolio and interest-bearing bank account increased by 91% to £63,825 for the year reflecting the increased bank interest receipts resulting from the cash deposited following sales of the Charity's investments prior to closure of the portfolio.

During the year the Charity also received £38k in legacy income, which related to Lewes Victoria and Arundel and District Community Hospitals.

In the financial year 2023/24 £333,077 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 £11,839. 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 fundraising, administrative and accounting tasks. The Charity also meets the costs of other expenditure relating to fundraising activities. Fund raising costs totalled £99,271 in 2023/24.

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

- Funding for a contract with Age UK to provide Community Link Workers (£134,651)
- Funding for the Macmillan Nursing home support service in the Midhurst area (£41,166).
- Funding for personal care packs for patients with learning difficulties on admittance to a Trust Community Hospital (£13,800).
- Funding for a 'Drivedeck' training and assessment device for wheelchair users at Chailey Clinical Services (£11,595).
- Funding for a portable bone density scanner at Chailey Clinical Services (£5,046).

Prior to the ending of the agreement, fees of £9,344 were paid in the year to the Trustee's nominee investment managers Barclays Investment Solutions Limited. The fees which were charged at the end of each quarter in arrears and were based upon 0.75% of the average of portfolio values at the end of each month during the quarter.

A fee is charged for the independent examination of the financial statements carried out by Galloways of £3,000. These costs are not now shown separately on the Statement of Financial Activities but are apportioned between fundraising and charitable activities. The independent audit examination fee apportioned £480 to fundraising with the balance of £2,520 charged to charitable activities.

**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:

Trustee Director .....

Date:

**Independent Examiner's Report to the Trustees of Sussex Community NHS Charity**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 11 to 22.

**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 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 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 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.

.....  
**Colin Young BSc FCA**  
**Institute of Chartered Accountants in England and Wales**

Galloways Accounting  
Atlas Chambers  
33 West Street  
Brighton  
BN1 2RE

Date:

## Statement of Financial Activities for the year ended 31st March, 2024

	Note	Unrestricted Funds		Restricted Funds		Endowment Funds		Total Funds	Total Funds
		2023-24 £'000	2022-23 £'000	2023-24 £'000	2022-23 £'000	2023-24 £'000	2022-23 £'000	2023-24 £'000	2022-23 £'000
<b>Income and Endowments from:</b>									
Donations		14	11	1	0	0	0	15	11
Legacies		38	0	0	0	0	0	38	0
Grants receivable:									
Other grants receivable		0	18	49	97	0	0	49	115
Sub-Total Voluntary Income		52	29	50	97	0	0	102	126
Investments	7.3	64	33	0	0	0	0	64	33
Other Income		0	0	0	0	0	0	0	0
<b>Total incoming resources</b>		<b>116</b>	<b>62</b>	<b>50</b>	<b>97</b>	<b>0</b>	<b>0</b>	<b>166</b>	<b>159</b>
<b>Expenditure on:</b>									
<b>Raising Funds</b>									
Investment Management Costs		9	14	0	0	0	0	9	14
Allocation of Support & Governance Costs		61	49	41	36	0	0	102	85
<b>Expenditure on raising funds</b>		<b>70</b>	<b>63</b>	<b>41</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>111</b>	<b>99</b>
<b>Charitable activities:</b>									
Patient Welfare and Amenities		202	135	7	35	0	0	209	170
Staff Welfare and Amenities		2	36	14	38	0	0	16	74
Purchase of Medical/Office Equipment		0	61	6	2	0	0	6	63
Building and Refurbishment Works		(9)	18	0	4	0	0	(9)	22
Recruitment Sponsorship Programme		0	11	0	0	0	0	0	11
Course Fees and Expenses		0	1	0	7	0	0	0	8
Volunteers Travel and Expenses		0	5	0	0	0	0	0	5
Christmas Carol Service Expenses		0	4	0	0	0	0	0	4
Other Expenses		0	9	0	0	0	0	0	9
<b>Expenditure on charitable activities</b>	3.1	<b>195</b>	<b>280</b>	<b>27</b>	<b>86</b>	<b>0</b>	<b>0</b>	<b>222</b>	<b>366</b>
<b>Total expenditure</b>		<b>265</b>	<b>343</b>	<b>68</b>	<b>122</b>	<b>0</b>	<b>0</b>	<b>333</b>	<b>465</b>
<b>Net income/(expenditure) before other recognised gains and losses</b>		<b>(149)</b>	<b>(281)</b>	<b>(18)</b>	<b>(25)</b>	<b>0</b>	<b>0</b>	<b>(167)</b>	<b>(306)</b>
Other recognised gains and losses:									
Gains/(losses) on the revaluation and disposal of investments		22	(79)	0	0	0	0	22	(79)
<b>Net movement in funds</b>	6	<b>(127)</b>	<b>(360)</b>	<b>(18)</b>	<b>(25)</b>	<b>0</b>	<b>0</b>	<b>(145)</b>	<b>(385)</b>
<b>Reconciliation of Funds</b>									
<b>Total Fund balances brought forward at 1st April</b>		<b>767</b>	<b>1,127</b>	<b>480</b>	<b>505</b>	<b>9</b>	<b>9</b>	<b>1,256</b>	<b>1,641</b>
<b>Total Fund balances carried forward at 31st March</b>		<b>640</b>	<b>767</b>	<b>462</b>	<b>480</b>	<b>9</b>	<b>9</b>	<b>1,111</b>	<b>1,256</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, 2024**

	Note	Unrestricted Funds		Restricted Funds		Endowment Funds		Total at 31st March 2023	Total at 31st March 2022
		2023-24 £'000	2022-23 £'000	2023-24 £'000	2022-23 £'000	2023-24 £'000	2022-23 £'000	£'000	£'000
<b>Fixed Assets</b>									
Investments	7.1	0	993	0	625	0	9	0	1,627
<b>Total Fixed Assets</b>		<b>0</b>	<b>993</b>	<b>0</b>	<b>625</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>1,627</b>
<b>Current Assets</b>									
Debtors	8.1	45	1	0	2	0	0	45	3
Cash at bank and in hand		771	79	590	43	9	0	1,370	122
<b>Total Current Assets</b>		<b>816</b>	<b>80</b>	<b>590</b>	<b>45</b>	<b>9</b>	<b>0</b>	<b>1,415</b>	<b>125</b>
Creditors: Amounts falling due within one year	9.1	176	304	128	190	0	0	304	494
<b>Net Current Assets/(Liabilities)</b>		<b>640</b>	<b>(224)</b>	<b>462</b>	<b>(145)</b>	<b>9</b>	<b>0</b>	<b>1,111</b>	<b>(369)</b>
<b>Total Assets less Current Liabilities</b>		<b>640</b>	<b>769</b>	<b>462</b>	<b>480</b>	<b>9</b>	<b>9</b>	<b>1,111</b>	<b>1,258</b>
Creditors: Amounts falling due after more than one year	9.2	0	2	0	0	0	0	0	2
<b>Total Net Assets</b>		<b>640</b>	<b>767</b>	<b>462</b>	<b>480</b>	<b>9</b>	<b>9</b>	<b>1,111</b>	<b>1,256</b>
<b>The Funds of the Charity</b>									
Permanent Endowment Funds	10.5	-	-	-	-	9	9	9	9
Unrestricted Income Funds	10.1	640	767	-	-	-	-	640	767
Restricted Income Funds	10.3	-	-	462	480	-	-	462	480
<b>Total Charity Funds</b>		<b>640</b>	<b>767</b>	<b>462</b>	<b>480</b>	<b>9</b>	<b>9</b>	<b>1,111</b>	<b>1,256</b>

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

**Signed:**

**Name:** (Chair of Trustees)

**Date:**

**Cashflow Statements**

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

	<b>2023-24</b>	<b>2022-23</b>
	<b>Total</b>	<b>Total</b>
	<b>£'000</b>	<b>£'000</b>
<b>Net movement in funds for the year (as per the Statement of Financial Activities)</b>	<b>(145)</b>	<b>(385)</b>
<b>Adjustments For:</b>		
(Gains)/losses on the revaluation and disposal of investments	(22)	79
Dividends and interest from investments	(64)	(33)
(Increase)/decrease in debtors	(35)	(2)
Increase/(decrease) in creditors	(192)	413
<b>Net cash provided by (used in) operating activities (carried down)</b>	<b>(458)</b>	<b>72</b>

**Statement of cash flows**

	<b>2023-24</b>	<b>2022-23</b>
	<b>Total</b>	<b>Total</b>
	<b>£'000</b>	<b>£'000</b>
<b>Cash flows from operating activities:</b>		
<b>Net cash provided by (used in) operating activities (brought down)</b>	<b>(458)</b>	<b>72</b>
<b>Cash flows from investing activities:</b>		
Dividends and interest from investments	64	33
Proceeds from the sale of investments	2308	263
Redeemed monies held by Mayfair Capital	37	0
Purchase of investments at cost	(709)	(263)
Management fees charged directly to BISL deposit account	13	15
(Increase)/decrease in debtors relating to dividends & interest	(7)	0
<b>Net cash provided by (used in) investing activities</b>	<b>1,706</b>	<b>48</b>
<b>Change in cash and cash equivalents in the financial year</b>	<b>1,248</b>	<b>120</b>
Cash and cash equivalents at the beginning of the financial year	122	2
<b>Cash and cash equivalents at the end of the financial year</b>	<b>1,370</b>	<b>122</b>

**Analysis of Cash and Cash Equivalents**

	<b>2023-24</b>	<b>2022-23</b>
	<b>Total</b>	<b>Total</b>
	<b>£'000</b>	<b>£'000</b>
Total of cash held in GBS bank accounts	1370	121
Total of cash held in petty cash floats	0	1
<b>Total of cash and cash equivalents</b>	<b>1,370</b>	<b>122</b>

**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 NHS Sussex Integrated Care Board (ICB) are the sole beneficiaries of the charity. The charity has provided funding to the Trust and to the ICB for approved expenditure made on its behalf. This funding amounted to £210,030 (£335,070 in 2022-23) and is included in the total grant making costs of £221,868 (£365,711 in 2022-23) detailed in note 3.1. At the 31st March, 2024 the Charity owed the NHS Foundation Trust and the ICB £300,876 and £nil respectively for items purchased by these NHS bodies which the Charity had previously agreed to finance.

The Charity also paid management and community fundraising salary costs of £105,462 which are further detailed in note 4.

During the year none of the members of the NHS Foundation Trust Board or senior NHS Trust or ICB 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.

<b>Details of Resources Expended - Charitable Activities</b>	<b>3</b>	<b>Grant Funded Activity</b>	<b>Support Costs</b>	<b>Total 2023-24 Spend</b>	<b>Total 2022-23 Spend</b>
<b>3.1 Analysis of Charitable Activities Spend:</b>		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Patient Welfare and Amenities		198	11	<b>209</b>	170
Staff Welfare and Amenities		15	1	<b>16</b>	74
Purchase of Medical/Office Equipment		5	1	<b>6</b>	63
Building and Refurbishment Works		(8)	(1)	<b>(9)</b>	22
Recruitment Sponsorship Programme		0	0	<b>0</b>	11
Course Fees and Expenses		0	0	<b>0</b>	8
Volunteers Travel and Expenses		0	0	<b>0</b>	5
Christmas Carol Service Expenses		0	0	<b>0</b>	4
Other Expenses		0	0	<b>0</b>	9
		<b>210</b>	<b>12 **</b>	<b>222</b>	<b>366</b>

\*\* £10k of support costs relate to staffing costs recharged from Sussex Community NHS Foundation Trust (See Note 4)

<b>3.2 Grants made to Institutions</b>	<b>Aggregate amount paid £'s</b>
<b>Name of recipient</b>	
<b>Sussex Community NHS Foundation Trust</b>	210,030
<b>NHS Sussex Integrated Care Board</b>	Nil
<b>Total Value of Grants Made to Institutions</b>	<b>210,030</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 ICB 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 (£134,651) was to fund the contract with Age UK to provide Community Link Workers

The assessed number of grants made to Sussex Community NHS Foundation Trust during the financial year = 56

<b>3.3 Grants Paid to Individuals</b>	<b>Aggregate amount paid £'s</b>
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	2023-24 Total £'s	2022-23 Total £'s	Basis of Apportionment to Charitable Activities
	Management fee recharge	890	10,349	11,239	29,741	Pro-rata to Spend
	Community Fund Raising Manager	76,493	0	76,493	56,226	Fund Raising Expenses
	Community Fund Raising Administrator	17,730	0	17,730	18,359	Fund Raising Expenses
	Fundraising sundry purchases	5,048	0	5,048	6,785	Fund Raising Expenses
	Independent Examiners fees (Azets)	480	2,520	3,000	3,000	Pro-rata to Spend
	Independent Examiners fees (Unbilled 2021/22)	(320)	(1,780)	(2,100)	0	Pro-rata to Spend
	Donorfly monthly membership fees	1,535	0	1,535	529	Fund Raising Expenses
	Bank account monthly charges	0	306	306	304	Pro-rata to Spend
	Just Giving monthly membership fees	0	216	216	216	Fund Raising Expenses
	Smee & Ford legacy report service	0	228	228	184	Pro-rata to Spend
		<b>101,856</b>	<b>11,839</b>	<b>113,695</b>	<b>115,344</b>	

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

The Charity does not employ any staff directly but receives a management fee recharge of £11,239 from the Trust in respect of the time spent on administrative and accounting tasks. Of the £11,239 of management fees recharged for the financial year £890 has been allocated to Fund Raising Activities. The remaining £10,349 is attributable to Charitable Activities and has been apportioned across these activities in proportion to total spend. Similarly, £160 of the Independent Examiners fee has been allocated to Fund Raising Activities with the balance of £740 being allocated to Charitable Activities.

Apportionment of Support Costs and Overheads across Charitable Activities fund Movements	5	Management Fee Recharge & Independent Examiners Fees £'s	Bank Account + Named Legacy Notification Service Charges £'s	Just Giving Monthly Membership Fees £'s	Total Allocated In Year 2023-24 £'s	Total Allocated In Year 2022-23 £'s
Patient Welfare and Amenities		9,675	466	188	10,329	14,261
Staff Welfare and Amenities		1,324	64	26	1,414	6,122
Purchase of Medical/Office Equipment		526	25	10	561	5,326
Building and Refurbishment Works		(394)	(19)	(7)	(420)	1,832
Recruitment Sponsorship Programme		0	0	0	0	929
Course Fees and Expenses		(52)	(3)	(1)	(56)	614
Volunteers Travel and Expenses		0	0	0	0	439
Christmas Carol Service Expenses		0	0	0	0	365
Other Expenses		10	1	0	11	752
		<b>11,089</b>	<b>534</b>	<b>216</b>	<b>11,839</b>	<b>30,640</b>

Changes in Resources Available for Charity Use	6	Unrestricted Funds £'000	Restricted Funds £'000	Endowment Funds £'000	Total 2023-24 Funds £'000	Total 2022-23 Funds £'000
Movement in funds for the year increase / (reduction)		(127)	(18)	0	(145)	(385)
<b>Increase / (Reduction) in funds available</b>		<b>(127)</b>	<b>(18)</b>	<b>0</b>	<b>(145)</b>	<b>(385)</b>



**The Investment Portfolio 7**

<b>Analysis of Fixed Asset Investments Held in UK</b>	<b>7.1 Fixed Asset Investments:</b>	<b>2023-24</b>	<b>2022-23</b>
		<b>Total £'000</b>	<b>Total £'000</b>
	Market value at 1st April	<b>1,627</b>	1,721
	Add: Acquisitions at cost	<b>747</b>	263
	Less: Disposals at carrying value	<b>(2,361)</b>	(275)
	Less: Management fees charged directly	<b>(13)</b>	(15)
	Net gain/(loss) on revaluation	<b>0</b>	(67)
	Market value at 31st March	<b>0</b>	<b>1,627</b>
	Historic cost at 31st March	<b>0</b>	<b>1,475</b>

<b>Analysis of Market Value of Investments</b>	<b>7.2 Market value at 31st March:</b>	<b>2023-24</b>	<b>2022-23</b>
		<b>Total £'000</b>	<b>Total £'000</b>
	Investments listed on the UK, US & European Stock Exchanges	<b>0</b>	1,595
	Cash held as part of the investment portfolio	<b>0</b>	32
		<b>0</b>	<b>1,627</b>

<b>Analysis of Gross Income from Investments</b>	<b>7.3 Total gross income</b>	<b>2023-24</b>	<b>2022-23</b>
		<b>Total £'000</b>	<b>Total £'000</b>
	From investments listed on the UK, US & European Stock Exchanges	<b>27</b>	32
	From cash held as part of the investment portfolio	<b>0</b>	0
	Sub-total gross income from fixed asset investments only	<b>27</b>	32
	From cash held in interest bearing bank a/c's	<b>37</b>	1
	<b>Total gross income from investments</b>	<b>64</b>	<b>33</b>

# **SUSSEX COMMUNITY NHS FOUNDATION TRUST CHARITABLE FUNDS ACCOUNTS - 2023/2024**

Analysis of Debtors	8		Total 31st March, 2024 £'000	Total 31st March, 2023 £'000
	8.1	Amounts falling due within one year:		
		Trade debtors	0	0
		Prepayments	0	0
		Accrued income	45	0
		Other debtors	0	3
		Total debtors falling due within one year	<u>45</u>	<u>3</u>
	8.2	Total debtors falling due after more than one year	<u>0</u>	<u>0</u>
		<b>Total debtors</b>	<u>45</u>	<u>3</u>

Analysis of Creditors	9		Total 31st March, 2024 £'000	Total 31st March, 2023 £'000
	9.1	Amounts falling due within one year:		
		Trade creditors	0	0
		Other creditors	301	487
		Accruals	3	7
		Total creditors falling due within one year	<u>304</u>	<u>494</u>
	9.2	Total creditors falling due after more than one year	<u>0</u>	<u>2</u>
		<b>Total creditors</b>	<u>304</u>	<u>496</u>

The 'Other Creditors' figure relates wholly to the amounts owing to the Trust 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 - 2023/2024**
**Analysis of Funds 10**

Unrestricted Funds	10.1	Financial Activities	Balance	Incoming	Resources	Transfers	Gains and	Balance
			31 March	Resources	Expended	In /(Out)	(Losses)	31 March
			2023					2024
		Material funds	£'000	£'000	£'000	£'000	£'000	£'000
		A Lawrie Legacy	708	0	(231)	0	0	477
		B Sussex Community General	(27)	74	(12)	0	22	57
		C Lewes Hospital General	0	34	(3)	0	0	31
		D Salvington Lodge	11	0	(2)	0	0	9
		E Lewes Hospital X-Ray Dept	8	0	(1)	0	0	7
		Others (48 at 31 March 2024)	67	8	(16)	0	0	59
		Totals	<b>767</b>	<b>116</b>	<b>(265)</b>	<b>0</b>	<b>22</b>	<b>640</b>

Details of Material Unrestricted Funds	10.2	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 within the NHS Foundation Trust
		C Lewes Hospital General	For staff & patient amenities, equipment etc at Lewes Hospital
		D Salvington Lodge	For staff & patient amenities, equipment etc at Salvington Lodge
		E Lewes Hospital X-Ray Dept	For staff & patient amenities, equipment etc in Lewes X-Ray Dept

Analysis of Restricted Funds	10.3	Financial Activities	Balance	Incoming	Resources	Transfers	Gains and	Balance
			31 March	Resources	Expended	In /(Out)	(Losses)	31 March
			2023					2024
		Material funds	£'000	£'000	£'000	£'000	£'000	£'000
		A Turner Legacy	182	0	(15)	0	0	167
		B NHS Charities Together Grant Funding	105	48	(20)	0	0	133
		C Chailey General & Endstream	144	0	(24)	0	0	120
		D NHS Sussex ICB	15	0	0	0	0	15
		E Hove Polyclinic General	14	0	(1)	0	0	13
		Others (9 at 31 March 2024)	20	2	(8)	0	0	14
		Totals	<b>480</b>	<b>50</b>	<b>(68)</b>	<b>0</b>	<b>0</b>	<b>462</b>

Details of Material Restricted Funds	10.4	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 NHS Charities Together Grant Funding	NHS Charities Together grants made for specific projects
		C Chailey General & Endstream	For staff & patient amenities, equipment etc at Chailey Heritage
		D NHS Sussex ICB	For any charitable purpose relating to NHS Sussex ICB
		E Hove Polyclinic General	For staff & patient amenities, equipment etc at Hove Polyclinic
		<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	10.5	Name of fund	Balance	Description of the nature and purpose of fund
			£'000	
		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 - 2023/2024**

**Connected Organisations**

11	Name, nature of connection, description of activities undertaken and details of any qualifications expressed by their auditors	2023-24		2022-23	
		Turnover of Connected Organisation	Net Profit/ (Loss) for the Connected Organisation	Turnover of Connected Organisation	Net Profit/ (Loss) for the Connected Organisation
		£'s	£'s	£'s	£'s
	The corporate trustee of the charitable funds is Sussex Community, a Community Specialist and Rehabilitation Services NHS Foundation Trust with unqualified accounts.	325,620,000	5,583,000	324,197,000	(2,319,000)

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

12		2023-24 £'s	2022-23 £'s
	Medical Equipment	5,447	2,157
	Building Works		7,090
	Furniture Fittings & Decorating	(8,350)	12,847
	Office Equipment	18	55,324
	Course Fees & Expenses	(540)	7,036
	Stationery		651
	Hospitality		130
	Patients Welfare	192,479	143,727
	Workshop Expenditure	4,274	9,633
	Christmas Festivities	3,347	4,535
	Staff Welfare	13,146	63,951
	Achievement Awards		1,991
	Volunteers Expenses		4,729
	Staff Uniforms		998
	Recruitment Sponsorship Programme		10,000
	Christmas Carol Service		3,931
	Audio Visual Services for 2022 Staff Awards & Ball		2,670
	Customised Gift Cards for 2022 Staff Awards		1,683
	E-Gift Vouchers for 2022 Staff Awards		850
	Uniform for Volunteer		399
	Plumbed in Water Cooler for BGH 'D' Block LGF		360
	Other Expenditure	209	378
		<b>210,030</b>	<b>335,070</b>

**Post Balance Sheet Events**

- 13 There have been no post balance sheet events to report