SALISBURY DISTRICT HOSPITAL CHARITABLE FUND

England & Wales · Charity number 1052284

Details

Other names	SALISBURY HEALTH CARE CHARITABLE FUND, STARS APPEAL
Status	Registered
Legal form	Other
Registered	1996-01-26
Register	View on the Charity Commission register

Contact

Address	Salisbury District Hospital Odstock Road Salisbury SP2 8BJ
Phone	01722429005
Email	info@starsappeal.org
Website	www.starsappeal.org/

Activities

Objects: FOR ANY CHARITABLE PURPOSE OR PURPOSES RELATING TO THE NATIONAL HEALTH SERVICE

Activities: The charity aims to support the patients and staff of Salisbury District Hospital. There are numerous funds each with written objectives and Trustees ensure that expenditure complies with these objectives. The charity raises funds to purchase additional medical equipment and facilities, to support those provided by the NHS.

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

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Geography

- Dorset
- Hampshire
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,329,000	£2,738,000	£16,308,000	7
2024-03-31	£1,963,000	£1,980,000	£15,395,000	7
2023-03-31	£1,920,000	£3,535,000	£14,312,000	5
2022-03-31	£1,978,000	£1,683,000	£16,295,000	4
2021-03-31	£1,469,000	£1,561,000	£15,344,000	4

Trustees

Name	Role	Appointed
SALISBURY NHS FOUNDATION TRUST BOARD		

Linked charities

- THE SALISBURY HEALTH CARE NHS TRUST SALISBURY DISTRICT HOSPITAL CHARITY (1052284-1)
- THE SALISBURY HEALTH CARE NHS TRUST OLD MANOR HOSPITAL CHARITY (1052284-2)
- THE SALISBURY HEALTH CARE NHS TRUST WESTMINSTER MEMORIAL HOSPITAL CHARITY (1052284-3)
- THE SALISBURY HEALTH CARE NHS TRUST FORDINGBRIDGE HOSPITAL CHARITY (1052284-4)
- THE SALISBURY HEALTH CARE NHS TRUST REHABILITATION SERVICES CHARITY (1052284-5)
- THE SALISBURY HEALTH CARE NHS TRUST COMMUNITY SERVICES CHARITY (1052284-6)
- THE SALISBURY HEALTH CARE NHS TRUST (EXPENDABLE FUNDS) COMMON INVESTMENT FUND (1052284-7)

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SALISBURY DISTRICT HOSPITAL CHARITABLE FUND

England & Wales - Charity number 1052284

Accounts

SALISBURY DISTRICT HOSPITAL CHARITABLE FUND

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

CHARITY NUMBER: 1052284

Trustee's 2024/25 Annual Report for Salisbury District Hospital Charitable Fund

Foreword

The Corporate Trustee presents the Charitable Funds Annual Report together with the Audited Financial Statements for the year ended 31 March 2025.

The Charity's annual report and accounts for the year ended 31 March 2025 have been prepared by the Corporate Trustee in accordance with the Charities Act 2011 and the Charities (Accounts & Reports) Regulations 2008. The Charity's report and accounts include all the separately established funds for Salisbury District Hospital.

The members of Salisbury NHS Foundation Trust Board constitute the Corporate Trustee of the Charitable Funds governed by the law applicable to Trusts, principally the Trustees Act 2000 and the Charities Act 2011. The members of the Salisbury NHS Foundation Trust Board in their capacity as sole Trustee, act as the Charitable Funds Committee. This committee was formed on 1 April 1996 to administer the Charitable Funds.

The members of the Salisbury NHS Foundation Trust Board who served during the financial year and up to the date of signing of these accounts were as follows:

Ian Green OBE	Chair (Until 30 June 2025)
Margaret (Eiri) Jones	Non-Executive Director, Interim Chair (From July 2025)
Cara Charles-Barks	Chief Executive (From November 2024)
Dr Peter Collins	Chief Medical Officer (Until August 2024)
Judy Dyos	Chief Nursing Officer
Mark Ellis	Interim Chief Financial Officer (Until November 2025), SFT Chief Financial Officer* (From November 2025 until January 2026), Group Risk Officer* (From January 2026)
Jude Gray	Group Chief People Officer* (From November 2025)
Jonathan Hinchliffe	Interim Group Chief Transformation and Innovation Officer* (From June 2025)
Andrew Hollowood	Group Strategic Clinical Transformation Officer* (From September 2025)
Nick Johnson	Managing Director (From August 2025)
Fiona McNeight	Director of Integrated Governance (Until October 2025)
Duncan Murray	Interim Chief Medical Officer (From August 2024), Chief Medical Officer (From October 2024)
Niall Prosser	Interim Chief Operating Officer (Until December 2025), Chief Operating Officer (From December 2025)
Ali Layne-Smith	Interim Chief People Officer (From September 2025, until November 2025)
Alex Talbot	Director of Improvement*
Lisa Thomas	Interim Chief Executive Officer (Until November 2024), Interim Managing Director (From November 2024, until August 2025)
Simon Wade	Group Chief Financial Officer (From November 2025)
Melanie Whitfield	Chief People Officer (Until August 2025)
Rakhee Aggarwal	Non-Executive Director
Tania Baker	Non-Executive Director (Until June 2024)
Debbie Beaven	Non-Executive Director (Until September 2025)
Michael von Bertele CB OBE	Non-Executive Director (Until October 2024)
Dr David Buckle	Non-Executive Director (Until October 2024)
Paul Cain CB	Non-Executive Director (From November 2024)
Richard Holmes	Non-Executive Director
Kirsty Matthews	Non-Executive Director (From July 2024, Until June 2025)
Anne Stebbing	Non-Executive Director (From July 2024)

* denotes non voting board position

Members of the Salisbury NHS Foundation Trust Board are appointed in accordance with, and their actions governed by, the provisions in the Foundation Trust's constitution, Standing Orders and Standing Financial Instructions.

The Trust's Standing Orders and Standing Financial Instructions can be found on the Trust website at:
https://www.salisbury.nhs.uk/media/pqwmqtj4/sft-standing-financial-instructions-2020.pdf

The Charitable Funds are registered with the Charity Commission (No. 1052284) in accordance with the Charities Act 2011.

Reference and Administrative details

The Salisbury District Hospital Charitable Fund, registered Charity Number 1052284, was entered on the Central Register of Charities on the 26 January 1996. The charity is constituted of 141 individual funds (2024: 136) as at the 31 March 2025 and the notes to the accounts distinguish the types of fund held and disclose separately all material funds.

Charitable funds 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 2006 and the National Health Service and Community Care Act 1990 and these funds are held on trust by the corporate body.

Principal Charitable Fund Adviser to the Board:
The Chief Financial Officer of the Salisbury NHS Foundation Trust is the principal advisor to the Committee.

Trustee's 2024/25 Annual Report for Salisbury District Hospital Charitable Fund

Principal Office
The principal office for the charity is:
Charity Office
Salisbury NHS Foundation Trust
Salisbury District Hospital
Salisbury SP2 8BJ

Principal Professional Advisers:

Bankers
National Westminster Bank
48 Blue Boar Row
Salisbury
Wiltshire SP1 1DF

Internal Auditors
KPMG LLP
66 Queen Square
Bristol
BS1 4BE

External Auditors
Fletcher & Partners, Chartered Accountants
Crown Chambers
Bridge Street
Salisbury
SP1 2LZ

Investment Fund Managers
HSBC Private Bank (UK) Limited
8 Cork Street
London
W1S 3LJ

Solicitors
DAC Beachcroft
Winton House
St. Peter Street
Winchester
Hampshire SO23 8BW

Structure, Governance and Management

The charity's fund was established using the model declaration of trust and all funds held on trust as at the date of registration were either part of this fund or registered as separate restricted funds under the main charity. Subsequent donations and gifts received by the charity that are attributable to the original funds are added to those fund balances within the existing charity.

The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund, and by designating funds, the Trustee respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff. Where funds have been received which have specific restrictions set by the donor, a restricted fund was established.

Charitable funds are managed on behalf of the Corporate Trustee by Fund Managers.

The funds receive their monies through donations, legacies, and investment interest. Originally adopted for marketing purposes of its fundraising activities the Charity is now known within the hospital and the surrounding community as "The Stars Appeal".

The Chair ensures that new Board members of Salisbury NHS Foundation Trust are aware of current policies and priorities for the charitable funds, and any additional training that their role(s) in relation to Corporate Trustee may require is also offered.

The Chief Financial Officer is required to:

- control, manage and monitor the use of the fund's resources.
- provide support, guidance and encouragement for all its income raising activities whilst managing and monitoring the receipt of all income.
- ensure that 'best practice' is followed in the conduct of all its affairs fulfilling all of its legal responsibilities.
- ensure that the Investment Policy approved by the NHS Trust Board as Corporate Trustee is adhered to and that performance is continually reviewed whilst being aware of ethical considerations.
- safeguard assets and take reasonable steps for the prevention and detection of fraud and other irregularities.

The Senior Responsible Officer is required to:
- provide day to day management of the Stars Appeal Team.
- keep the Corporate Trustee fully informed on the activity, performance and risks of the Charity.
- ensure the accounting records are maintained and the day to day administration of the Funds is carried out in a timely and accurate manner.
- define and implement the strategic direction of the Charity.

Risk Management
The major risks to which the charity is exposed have been identified and considered. They have been reviewed and systems established to mitigate those risks. The most significant risks identified were possible losses from a fall in the value of the investments and the level of reserves available to mitigate the impact of such losses. These have been carefully considered 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.

Income and Expenditure is monitored in total and is compared with the approved plan on a quarterly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Partnership Working and Networks
Salisbury NHS Foundation Trust is the main beneficiary of the charity and is a related party by virtue of being Corporate Trustee of the charity. By working in partnership with the Trust, the charitable funds are used to best effect. When deciding upon the most beneficial way to use charitable funds, the Corporate Trustee has regard to the main activities, objectives, strategies and plans of the Trust.

The Stars Appeal is a member of the NHS Charities Together, a network of over 230 NHS Charities across the UK, to help the NHS go further for staff and patients. As a member Charity, we benefit from networking, sharing experiences, knowledge and best practices adopted across NHS organizations and the voluntary sector. We also benefit from grants and funds raised by national fundraising campaigns that would normally be out of reach for local Hospital charities. Our Director of Fundraising is the regional co-chair of the South West and Avon group of NHS Charities Together, through which we play a key role in actively facilitating knowledge sharing and peer to peer support between member charities.

We remain indebted to the work of the Volunteers of Salisbury League of Friends, who raise substantial funds each year for Salisbury District Hospital, and provide funds for facilities and equipment in response to requests from staff in wards and departments within the Trust. There are no Trustees in common between Salisbury District Hospital Charitable Funds and Salisbury League of Friends.

Objectives and Activities

The charity is known publicly by its working name the Stars Appeal and is the official NHS charity of Salisbury District Hospital. Our mission is to bring our Hospital and Community together to make a positive impact on the lives of the people it serves and the staff who care for them.

We want every patient, and their family, to receive the very best care during their time at Salisbury District Hospital. Our goal is to help the Hospital's ability to improve the health and wellbeing of thousands of patients, their families, carers and staff every day.

The Stars Appeal is governed by the Corporate Trustee through a Charitable Funds Committee. In addition, a group of Ambassadors made up of senior clinical staff, represents the Charity publically and help ensure it is providing the most effective, direct practical support to patients and to the wider NHS staff who cares for them.

Thanks to the generosity of our supporters by raising funds, the Stars Appeal has supported 3 key areas across the Hospital:

- ***Enhancing care and treatment*** for individuals and families;
- ***Providing support and wellbeing*** for patients, relatives, carers and staff; and
- ***Fostering learning, development and innovation*** to transform healthcare

Our projects are managed on a day to day basis by Salisbury NHS Foundation Trust. The Charity helps in monitoring their impact to ensure best value is being delivered.

The Charity Trustee relies upon the expert advice of Trust staff in relation to SFT services in order to discharge their responsibilities. The Trustee appoints fund managers for this advice on how funds might be best spent in their areas in a timely manner and accordance to the donors' wishes. As part of their governance arrangements the Trustees formed an Investment Committee comprising representatives from all clinical divisions and the Trust's Corporate function to help with decision making for higher level expenditure. The following scheme of delegation is in place for all charitable expenditure:

Expenditure Level	1st level of Approval	2nd level of Approval
Up to £4,999	Fund Manager	2nd Fund Manager from same Fund
£5000 to £9,999	2 Fund Managers from same Fund	Divisional/ Departmental Manager
£10,000 to £99,999	2 Fund Managers from same Fund + Divisional/ Departmental Manager	Investment Committee
Above £100,000	2 Fund Managers from same Fund + Divisional/ Departmental Manager	Investment Committee in principle + Charitable Funds Committee

The Corporate Trustee has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and is happy that the support of Salisbury District Hospital meets the public benefit requirement.

To that end, all expenditure from Stars Appeal Charity funds should meet public benefit and public perception tests as per described below, and confirmation that these are satisfied is a routine part of expenditure claims.

Public benefit test
All charitable expenditure should ultimately be for the public benefit. Such benefit may take the form of improved clinical services and outcomes, or enhanced service user experience.

Where the immediate benefit of expenditure is for staff welfare or development, there should be a clear evidence of how this will improve services for patients and service users, for example through enhancing relevant staff skills or encouraging staff innovation and wellbeing.

Public perception test
When considering using funds, a person should ask themselves:

- Would someone who has been inspired to make a donation to the Stars Appeal be happy for it to be spent in this way?
- Would you be proud to tell a donor about this expenditure and the difference it is making at the Hospital?
- Have you pursued other statutory funding routes before turning to the Charity to fund this project?

Ensuring donations are spent in accordance with the donor's wishes is also a priority for the Charity.

Achievements and Performance

Thanks to our incredibly generous supporters, the Stars Appeal has been able to fund a variety of projects during the year which between them are helping thousands of people every day. Examples are detailed below:

State-of-the-Art Equipment and Smaller Capital Projects
The charity seeks to fund enhanced equipment and facilities across the Hospital which will make a tangible improvement to patient care. During the year we spent £1328k on this. Some examples include:

- Theatre Stacks and related equipment, enabling four additional operating theatres to perform keyhole surgery. The equipment allows surgeons to perform complex cancer operations, including bowel, ovarian, and uterine procedures, as well as routine surgeries such as gallbladder removal. Nearly 1,000 extra patients each year can now have keyhole surgery, and the vast majority will go home the same day and have a better recovery - £420k
- The creation of a new recovery lounge in the Day Surgery Unit, enhanced consulting rooms, and a refurbished waiting area. These have created a better environment for patients and helped the unit to deliver more procedures and treat patients more quickly - £92k
- High-definition Videoscopes enabling patients with suspected head and neck cancers to get a faster diagnosis. The six scopes provide doctors with the best quality images to assess and diagnose patients. They are being used as part of a new 'one-stop' diagnostic service led by the Hospital's Ear, Nose and Throat (ENT) and Maxillo Facial teams, meaning a less stressful, more efficient, and better service for over 1,200 head and neck patients each year - £115k
- A state-of-the-art Lung function Machine used to treat patients with Chronic Obstructive Pulmonary Disease (COPD), asthma, pulmonary fibrosis, cancer and heart conditions. Around 2,000 patients will use this equipment a year with 3,500 tests performed. saving local people undergoing treatment from having to travel to far-away hospitals and helping them to be seen more quickly. The equipment has also enabled specialist lung muscle tests to be carried out for the first-time ever at Salisbury - £74k
- Sleeper Chairs, enabling patients' loved ones to stay by their side in comfort. The 36 'by your side' chairs easily convert from an armchair into a comfortable bed, and mean vulnerable patients and those at the end of their lives can have someone close stay by their side – £50k
- 20 new height adjustable cots with drop-down panels for the maternity ward, meaning that mums of the 2,200 babies born at the hospital each year can now sleep by their baby's side in comfort, enabling greater bonding in the first few hours and days of life - £38k

Major Capital Projects
From time-to-time, the charity will raise funds for major capital projects. These projects, which are identified by medical staff before going through a Trustee approval process, will involve a high profile public fundraising campaign. Previous examples include the new Children's Unit (target reached 2011), Neonatal Unit (2012), second CT Scanner (2014), the David A Brown Breast Unit (2017) and a second MRI Scanner (2019). The charity's Corporate Trustee is planning Salisbury District Hospital's future needs with a view to scheduling a new major appeal.

Support for cancer patients
The Charity funds a range of support for local cancer patients using the Hospital services, especially those receiving chemotherapy and other treatments on the Pembroke Ward and Suite. Along with the provision of enhanced medical equipment and furnishings a number of additional services are provided. These include free aromatherapy sessions by a qualified aromatherapist. The service, which is hugely popular with patients, helps to alleviate common chemotherapy side effects such as anticipatory nausea, swelling and itching, all of which can be very distressing for patients. Scalp cooling machines are provided to reduce hair loss for patients undergoing chemotherapy. Women undergoing procedures like mastectomy will be supported through a sensitive bra fitting service which includes the free offering of post breast surgery bras, helping them to recover their confidence and self- esteem. The Charity also provides free snacks, hot and cold drinks for patients at the Pembroke Suite.

The Stars Appeal also funds a "Prehabilitation to Rehabilitation" programme for cancer patients which includes 121 consultations with a qualified instructor, exercise plan, dietary advice, stress relief and mindfulness techniques, as well as referral to cancer support workers and/or clinical psychology where required. It delivers a holistic approach to the care of patients living with cancer which can reduce the length of stay in hospital and post-treatment complications, and improve recovery, fitness, nutritional status, neuro-cognitive function and overall quality of life. The programme, which is now in its fourth year, has helped people living with cancer to physically and mentally prepare for treatment by adopting healthy behaviours with the ultimate aim of improving outcomes.

Support for children and their families
The charity believes that children should be treated in bright, modern, child-focused surroundings with as many extra facilities and experiences as possible to make their hospital stay comfortable and enjoyable for both them and their families. During the year we have continued to invest donors' money in providing parents' accommodation and an enhanced environment on the Children's Ward along with additional services, advanced diagnostic, treatment and rehabilitation equipment for paediatric patients. This includes funding vCreate licenses to support the effective diagnosis and care of paediatric patients suffering from epilepsy. The solution, a secure video messaging service, allows parents and carers to record videos and images of their child experiencing unpredicted episodes and safely share it with authorised members of the clinical team caring for the patient.

The Charity also provides funding for several amenities including the latest offering in kids entertainment such as multi-sensory toys, gaming consoles and chairs, and other distractions such as the introduction of "DR VR", a healthcare approved virtual reality headset. This therapy kit helps children to feel calmer, distracts them from their procedure or treatment, and makes their time in hospital more fun.

"The VR headset was really good. There were lots of different kinds of animals to see. It was really exciting; my favourite animals were the lions. It made me feel calm and relaxed." **Patient**

A charity-funded youth mentor supports children aged 11 and older who have chronic illnesses and/or mental health challenges to help improve their wellbeing

Support for spinal patients
The Spinal Centre at Salisbury Hospital is regional unit specialising in the care of patients following spinal cord injury or spinal cord disease. The Stars Appeal works to support these patients as they spend months in hospital being treated for, and trying to come to terms with, the life-changing injuries that have often resulted in permanent paralysis. The Stars Appeal helps by enhancing the Spinal Centre environment through furnishings, decor and artworks.

The Charity also helped the Spinal Unit Recreation Service to offer a variety of social activities on and offsite to patients. From barbeques and sports competitions to day outs and trips with family members, funding from the Stars Appeal enables patients to regain their confidence and independence, helping to bring a sense of normality to their lives at a time where they are navigating life-changing circumstances.

Every Patient

Free Patient Clothing
The Stars Appeal provides amenities for inpatients to make their overall hospital experience more positive. These include free toiletry kits and basic garments for patients who do not have access to personal items of their own during their hospital stay. The initiative enables patients to maintain their personal hygiene as well as wear comfortable clothes as opposed to hospital gowns, protecting dignity and improving confidence. This initiative also enables some patients to start practicing putting on clothes by themselves, encouraging independence and aiding recovery. The charity also funds hard-soled slippers for patients at risk of falls, stress balls to help their physical and/or emotional strength, as well as eye masks for inpatients disturbed by the bright lights on the wards at night. It also subsidises TV cards and art packs for patients who would not otherwise have access to entertainment or distractions at the bedside.

Free Wi-Fi
Around 100,000 patients, relatives, visitors and staff access the free Stars Appeal Wi-Fi each year. The service is available across the Hospital and is invaluable to patients in helping them to keep in touch with family and friends, access free entertainment and carry on with their lives from their hospital bed. Feedback received is hugely positive and many patients and families make contact with the charity to say thank you to Stars Appeal supporters and let us know what a difference the access to free Wi-Fi has made.

"I had to write and tell you what a difference the Stars Appeal Wi-Fi has made. My husband has been in hospital for eleven weeks. Christmas could have been a gloomy and depressing time despite visits from all the family who could be here. But eureka! Skype and email, access to free movies and TV have made an enormous difference to his recovery. I am sure we are not the only family spread across the world who need that contact, seeing and hearing one another. I could go on and on about the difference it has made, and he is just one old man. Think of all the young people and children! We just want to say a huge thank you for all your supporters' generosity and hard work in making it happen." **Patient's wife.**

Free charging stations
Patients coming to the Hospital in an emergency without charging devices can keep their phone and tablets connected at one of the Stars Appeal Charging Stations. Located in both waiting areas within the A&E Department, and at the main hospital entrance, the stations enable patients to keep their personal devices charged for free at a potentially stressful time.

Stars Appeal Engagers
Led by Clinical Psychology and supported by Volunteering Services, the Stars Appeal Engagers is a well-established, award-winning companionship program for hospital patients. The program offers regular psychology training to a dedicated group of volunteers, equipping them to provide meaningful emotional support for older adults in hospital. A simple referral system enables staff on the wards to identify patients that will benefit, such as those with anxiety, depression and/or no visitors. These patients are visited by the specially trained Engage volunteers, who provide stimulation via conversation and active listening. These visits, also referred to by the clinical psychology team as 'interventions', are adapted to meet each person's individual wishes, needs and level of functioning. Activities include games, newspaper discussion, reminiscence, social interaction, and cognitive stimulation.

This project relies on a part time Project Lead, funded by the Stars Appeal and based with the Clinical Phycology team, who recruits, trains and manages the volunteers as well as liaising with staff across the 16 wards where the project operates.

Stars Appeal Live
Every week the Stars Appeal Live project brings music, dance, poetry, creative reminiscence and storytelling sessions to the Hospital. The charity funds a part-time Project Coordinator and a number of freelance artists who deliver the creative sessions to patients at the bedside. Staff, visitors and outpatients also benefit from the Stars Appeal Live programme which includes sessions in Hospital gardens and other public spaces such as the main entrance, corridors and cafeteria. This format is especially popular during the summer as well as commemorative dates such as Christmas or Mothers' Day, lifting the spirits of patients, visitors and staff across the Hospital.

"I wish you could stay all day, the time has vanished delightfully." **Patient**

"It has really lifted my wife's spirits... and mine too actually." **Patient's husband**

Hospital Chaplaincy
Admission to hospital can be full of uncertainty and anxiety for patients and their families. The chaplaincy team offers a service of 'being alongside' patients, their families and staff, to offer religious, spiritual and pastoral support, for people of all faiths and none.

The Charity funds additional chaplaincy staff, meaning that there is a chaplain available to those in need 24 hours a day, 365 days a year. It also provides additional capacity for the hospital Chaplains to offer activities that deliver emotional and spiritual support to people in the hospital, as well as visit wards and outpatients, patients and their families. The funding allows a more wide-reaching and personalised service for patients and families, as well as weekly meditation, mindfulness, relaxation and quiet reflection sessions in the chapel for staff.

"Heartfelt thanks to your wonderful Chaplain, Frances, who kindly arranged, at very short notice, for my terminally ill wife and I to renew our marriage vows. Again thank you to everyone who made this extremely special moment possible." **Patient's husband.**

Staff Education, Wellbeing and Welfare

The Stars Appeal actively seeks to support the health and wellbeing of Hospital staff as to enable them to provide the best possible care for the hospital's patients. The charity funds additional training for clinical staff as well as motivational and team building activities across the Trust. It also enhances facilities for staff - furnishing and fitting out rest areas where team members can have a well-earned break, and funding appliances. It also facilitates a range of initiatives to recognise and celebrate the hard work and dedication of NHS staff across the Hospital.

The Stars Appeal also invests in the emotional wellbeing of hospital staff. The charity's funding enables access to a dedicated counsellor for those in need - a trained psychologist familiar with the mental challenges faced by the NHS workforce. This important provision, which is open to all 4,500 staff and registered volunteers at the Hospital, helps the Trust's workforce to lead happier, healthier and better prepared working lives which in turn enables them to provide an even higher standard of care for patients at Salisbury Hospital.

The charity invests approximately £200,000 per annum on activities benefiting hospital staff. Much of this work is funded using income that has been specifically donated for the benefit of staff and through the Staff Lottery.

Hospital interior design & Arts Projects

The Stars Appeal provides the core funding for the Hospital Arts Department "ArtCare". ArtCare brings colour and inspiration to the Hospital through a patient-centred programme of creative projects including interior design, exhibitions, permanent artworks, performing arts and interactive activities. As well as major redesign of the interiors and exteriors of hospital buildings, ArtCare ensures that the hospital environment continues to welcome and inspire with the provision of artworks creating points of focus and opportunities for reflection for patients, visitors and staff with a temporary exhibition programme. ArtCare also run an arts workshop programme for Hospital staff which promotes staff wellbeing. The work of ArtCare actively enhances the Hospital experience of tens of thousands of patients and visitors each year. The project costs the charity around £86,000 per annum, which primarily meets costs of three members of staff. These staff seek additional funding in the form of project grants from other charitable organisations, from the Heritage Lottery Fund and from the Arts Council as well as small level of income from exhibitions and other professional Arts and Health work carried out in other Trusts.

"By supplementing medicine and care, the arts can improve the health of people who experience mental or physical health problems. Engaging in the arts can promote prevention of disease and build wellbeing." **London Arts in Health Forum**

The Hospital Environment - Imber Ward

The Stars Appeal provided funding of £600,000 for equipment - including the latest patient monitoring system - furnishings and artwork, to create a state-of-the-art, dementia-friendly environment. The construction of the ward – completed in 2024 - was funded by a £14m grant from NHS England.

Much of the Stars Appeal funding was made possible thanks to the legacy gifts of those who have so kindly remembered the charity in their Wills. This generosity is recognised in a special plaque at the entrance of Imber Ward. One of the legators who has been recognised at Imber Ward is Pamela Joan Joy. Her husband Richard praised the new ward and said Pamela's legacy was "helping the many not the few".

"I am completely and utterly bowled over by what I have seen here at Imber Ward. It is wonderful. I am so proud of what Pam did and what all the other legators have done to create this project." **Mr. Joy**

The Hospital Environment - Benson Suite
The Benson Suite is a dedicated area next to the Labour Ward where families who experience the tragic death of a baby at birth can be treated in a private, dignified space and given the time they need to say goodbye. The charity provides ongoing funding each year to ensure these families get all the support they need and that the Suite continues to be a warm and welcoming safe haven.

These testimonials are from families who have used the Benson Suite:

"The Benson Suite gave us time with our daughter, time to be the parents we planned to be, time which we will remember forever and always be grateful for."

"The Benson Suite provided a space where we could process the tragedy and come to terms with losing our babies. The staff were incredible, supporting us throughout and making us feel at ease."

"Without the help of the Bereavement midwife, life would have been even more difficult, but to have someone who phoned us once a week, asked how we were getting on, and signposting us to other support groups was fantastic."

"The Benson Suite is so important. It provides a space away from the Maternity Ward where you can spend time with your baby. You aren't rushed and can have all the time you need. Although it is a hospital setting, the Benson Suite doesn't feel clinical in the slightest. It meant the world to us both to have this support available."

The Hospital Environment - Gardens and Outside Spaces
Over the years The Stars Appeal has funded specially designed gardens and outdoor spaces for patients, staff and visitors. Located across the hospital site, they provide places where patients and their loved ones can take time away from the hospital environment, and where staff can have a well-earned break during or after a busy shift. The charity funds a dedicated Stars Appeal Gardener to maintain and further develop those areas for patients, visitors and staff alike.

Festive Feel
Patients, visitors and staff enjoyed a cheerful atmosphere at the hospital during the Christmas period thanks to Stars Appeal funding, with Christmas trees, lights, as well as additional Stars Appeal Live performances onsite.

Our Future Plans

The Trustee continues to monitor the many changes being rolled out across the NHS including "Fit for the future: 10 Year Health Plan for England" which will shape the future of the NHS as well as charities like The Stars Appeal that support it. Another significant local factor in 2025/26 will be the creation of the BSW Hospitals Group, in which Salisbury Hospital NHS Foundation Trust will be one of three NHS Trusts working together across Bath and North-East Somerset, Swindon and Wiltshire. The future direction of the charity will be informed by reimagining services to deliver them within communities and other plans for redesigning patient care to meet the needs of patients in the NHS of the future. These will influence the priorities for spending charitable funds, and of proposals for fundraising projects, keeping benefits to patients as the primary consideration.

The Trustee is considering the benefits of a number of potential capital projects in which the Stars Appeal – and its generous donors – could play a significant future role, which will influence the level of reserves it maintains. It will also ensure that the charity is resourced to ensure the ongoing projects detailed above can continue to be funded through successful fundraising, along with frequent one-off capital projects including building and environmental enhancements and state-of-the-art medical equipment.

Thank you
The Board of the Corporate Trustee of the Stars Appeal record its sincere thanks to all involved in the charity and especially to the brilliant donors, fundraisers and volunteers whose continued support helps hundreds of patients at Salisbury District Hospital every day, and the NHS staff who care for them.

Financial Review

Assets
The net assets of the Charitable Funds as at 31st March 2025 were £16,308,000 (2024: £15,395,000). Overall net assets increased by £913,000. During the year the charity realised £nil (2024: £nil) of its equity-based investments in order to meet its spending commitments.

Investments
The Corporate Trustee invests its charitable funds through HSBC Private Bank (UK) Limited.

The Corporate Trustee continues to balance the greater risk posed by equity-based investment with the potential for higher returns. The Trustee aims to obtain a reasonable long-term overall return at moderate risk, and seeks to ensure there is a balance between 'ethical and socially responsible investment' and risk. As a result, investment in the processing and/or manufacture of tobacco products is not permitted.

The Corporate Trustee requires that all monies, apart from working capital, be invested primarily in equities and fixed interest investments to maximise the overall return consistent with an acceptable level of risk. Working capital is invested with the National Westminster Bank.

The performance of the investments is continuously monitored and reported to the Corporate Trustee on a quarterly basis, with the performance benchmarked against "HSBC Charities Benchmark UK Growth GBP". The HSBC Investment Manager attends alternate quarterly meetings to present their report.

Income
The charity continues to rely on donations, legacies and investment income as the main sources of income. This is supplemented by income arising from the provision of both national and regional education and training events for NHS staff.

The total income was £3,329,000 (2024: £1,963,000) which included legacies of £808,000 (2024: £296,000).

Fundraising
We are indebted to our many generous supporters from across the local community who enable the charity to continue to meet its objectives.

This generous support enables the continuation of the many ongoing charitable projects detailed in this report that benefit thousands of local people each year.

The Trustee is most grateful to all donors, volunteers and other supporters for their continued support of our fundraising activities.

Our approach to fundraising rests on positive supporter engagement in order to enable us to attract, steward and maintain support, while respecting the wishes of our supporters. To help us achieve this, we store supporter information using a fundraising database.

The Charity is registered with the Fundraising Regulator and contributes to the Fundraising Regulator levy on fundraising charities. We adhere to the Fundraising Regulator's Code of Practice and to Charity Commission guidelines. Trustees are aware of the Commission's six fundraising principles and ensure adherence by Charity staff:

1. Effective planning
2. Supervising fundraisers
3. Protecting charity reputation
4. Money and other assets
5. Ensuring compliance with laws and regulations
6. Following recognised standards; openness and accountability

Trustees and staff are aware of the need to protect the public and especially vulnerable people, so no cold call, telephone or face-to-face street fundraising is carried out, and no inducements are made to staff or volunteers. No professional fundraisers or commercial participators carried out any fundraising activities on behalf of the charity.

Failures to comply with fundraising standards will be reported to the Fundraising Regulator, as will complaints, for which there is guidance for the public on the Salisbury NHS Foundation Trust Website and an internal process to follow. There have been no complaints nor any recorded failures to comply with fundraising standards in in the last financial year.

Our privacy policy covers how we use the data provided by our supporters; it describes the ways in which supporters can opt out from communications. We provide website links to our privacy policy and to our subject access request policy.

Expenditure
During the year, the funds continued to support a wide range of charitable and health related activities benefiting both patients and staff. In general they are used to purchase goods and support services to supplement those provided by the NHS. For example charitable funds were used to purchase additional medical equipment, enhancing the medical treatment provided to patients.

The individual ward funds receive many donations specifically given to thank the nursing staff and these are used for charitable activities that will benefit staff. The charitable funds also enable medical, nursing and other staff to attend courses, not funded by the NHS, which will update them on the new ideas and modern techniques in their specialties.

Total expenditure incurred in the year was £2,738,000 (2024: £1,980,000), details of which are as follows:

Purchase of new equipment and facilities
The total spend on new medical equipment and facilities of £1328,000 (2024: £717,000) including support costs of £86,000 (2024: £66,000), represents a vital and valuable contribution to enhancing the provision of clinical care.

Staff education and welfare
Staff education of £331,000 (2024: £302,000), including support costs of £84,000 (2024: £78,000), includes sending staff on training events and running internal courses.

Patient welfare
The patient welfare heading of £703,000 (2024: £650,000) including support costs £85,000 (2024: £70,000), includes the provision for Art Care of £129,000 (2024: £131,000), computer equipment, software and support £2,000 (2024: £33,000) and furniture and fittings of £260,000 (2024: £135,000).

Expenditure on raising funds
Fundraising direct costs of £173,000 (2024: £124,000) represent 5.2% (2024: 6.3%) of the total income received in the year.

In addition to fundraising direct costs, other expenditure incurred on raising funds is: fundraising events, £117,000 (2024: £109,000); investment management, £60,000 (2024: £61,000); and allocated support costs, £26,000 (2024: £17,000).

Grant making policy
In making grants, the Trustee requires that the activity falls within the objects of the charity, that the grant request is supported by the Trust and funds are available to meet the request. Where funds are under the day to day management of a fund manager, the fund manager may incur any expenditure, subject to the authorised expenditure limits, 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.

Reserves policy
Free reserves, as defined by the Trustee, are those that are available to utilise on activities for the benefit of the public in furtherance of the Charity's objectives but which are not yet designated for a specific purpose. The free reserves as at 31 March 2025 were £8,679,000 compared with £5,923,000 for the year ending 31 March 2024.

The Trustee believes a target level of free reserves should be maintained that would be sufficient to enable the Charity to meet the long term and on-going financial obligations into which the Trustee has committed the Charity, which amounted to £6,557,000 at 31 March 2025 (2024: £3,482,000).

The Trustee asks fund managers to draw up 3 year plans so that existing funds held can be spent appropriately in accordance with donors' expectations and to help the fundraising team with planning their activities where additional funds may be required to achieve larger schemes.

Trustee's 2024/25 Annual Report for Salisbury District Hospital Charitable Fund

Trustee's Responsibility Statement

The Trustee is responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the Trustee to prepare financial statements for each financial year. The Trustee has to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The Trustee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that they are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business; and
- observe the methods and principles in the Charities SORP (FRS102).

The Trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved on behalf of the Corporate Trustee

M Eiri Jones.

Margaret (Eiri) Jones
Interim Chair of Salisbury District Hospital Charitable Fund

Dated 26-Jan-26

Independent auditors report to the corporate trustee of for Salisbury District Hospital Charitable Funds

We have audited the financial statements of Salisbury District Hospital Charitable Funds (the "charity") for the year ended 31st March 2025 which comprise the Statement of Financial Activities, Balance Sheet, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Opinion

In our opinion the consolidated financial statements:

i) give a true and fair view of the state of the affairs of the charity as at 31st March 2025 and of its total income and expenditure, for the year then ended;

ii) have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

iii) have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustee's with respect to going concern are described in the "The Trustee's Responsibility Statement" of this report.

Other information

The corporate trustee is responsible for the other information. The other information comprises the information included in the Trustee's Annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

(i) the information given in the Trustee's Annual Report is inconsistent in any material respect with the financial statements;
(ii) sufficient accounting records have not been kept;
(iii) the financial statements are not in agreement with the accounting records and returns; or
(iv) we have not received all the information and explanations we require for our audit.

Responsibilities of the corporate trustee

As explained more fully in the trustee's responsibility statement, set out on page 11, the corporate trustee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the corporate trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the corporate trustee is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the corporate trustee either intends to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

We ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify and recognise non-compliance with applicable laws and regulations and they remained alert to instances of non-compliance throughout the audit;

We identified the legal and regulatory requirements applicable to the charity through discussions with those charged with governance and management, and from our knowledge and experience of the Charity sector; and

We ensured that the laws and regulations which we identified were communicated to the engagement team and that they remained alert to instances of non- compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material mis-statement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to their assessment of the risk of fraud and their knowledge of actual, suspected or alleged; and
- considering the effectiveness of internal controls to mitigate the risks of fraud and non-compliance with laws and regulations.

We addressed the risk of fraud through management bias and the over-ride of controls by assessing whether judgements and assumptions made by management were indicative of potential bias and by investigating the rationale behind significant or unusual transactions. In order to address the risk of irregularities we carried out procedures which included agreeing the financial statements to underlying documentation and enquiring of management as to actual and potential litigation and instances of non-compliance.

We obtain an understanding of internal control relevant to the audit in order to design procedures that are appropriate to our audit objectives, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.

There are inherent limitations in these audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would be aware of non-compliance. Auditing standards also limit the procedures required to identify non-compliance to enquiry of management and inspection of relevant correspondence. Furthermore misstatements due to fraud can be harder to detect that those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of our auditor's report.

Use of our report

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

Fletcher & Partners
Chartered Accountants and Statutory Auditors
Salisbury
Date 28 January 2026

Fletcher & Partners is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Trustee's 2024/25 Annual Report for Salisbury District Hospital Charitable Fund
Statement of Financial Activities for the year ending 31 March 2025

	Note	Restricted Funds	Unrestricted Funds	Total Funds 2025	Total Funds 2024
		£000	£000	£000	£000
Income and endowments from:					
Donations and legacies	3	459	2,045	2,504	1,235
Charitable activities	4	76	143	219	143
Other trading activities	5	37	285	322	332
Investments	7	-	284	284	253
Total incoming resources		**572**	**2,757**	**3,329**	**1,963**
Expenditure on:					
Raising funds	8	(1)	(375)	(376)	(311)
Charitable activities					
- Medical equipment and facilities	10	(158)	(1,170)	(1,328)	(717)
- Staff education and welfare	11	(71)	(260)	(331)	(302)
- Patient education and welfare	12	(195)	(508)	(703)	(650)
		(424)	(1,938)	(2,362)	(1,669)
Total expenditure		**(425)**	**(2,313)**	**(2,738)**	**(1,980)**
Realised gain on investment assets		-	223	223	-
Gain on investment assets		-	92	92	1,100
		-	315	315	1,100
Net income/ (expenditure)		**147**	**759**	**906**	**1,083**
Gain on revaluation of tangible fixed assets		-	7	7	-
Transfers between funds		-	-	-	-
Net movement in funds		**147**	**766**	**913**	**1,083**
Reconciliation of funds					
Total funds brought forward		5,260	10,135	15,395	14,312
Total funds carried forward		**5,407**	**10,901**	**16,308**	**15,395**

All amounts relate to the continuing activities of the charity. The charity has no recognised gains and losses other than those included in the results above, and therefore no separate statement of total recognised gains and losses has been presented. The notes at pages 16 to 31 form part of these financial statements.

Trustee's 2024/25 Annual Report for Salisbury District Hospital Charitable Fund
Balance Sheet as at 31 March 2025

	Note	Restricted Funds	Unrestricted Funds	Total Funds 2025	Total Funds 2024
		£000	£000	£000	£000
Fixed assets:					
Tangible assets	21	-	408	408	401
Investments	19	2,620	6,675	9,295	9,011
Total Fixed Assets		**2,620**	**7,083**	**9,703**	**9,412**
Current assets:					
Short Term Investments	22	-	546	546	596
Debtors	23	-	761	761	211
Non-current assets held for sale	24	-	-	-	1,415
Cash at bank and in hand		3,585	2,843	6,428	3,956
Total Current Assets		**3,585**	**4,150**	**7,735**	**6,178**
Liabilities:					
Creditors falling due within one year	25	(798)	(332)	(1,130)	(195)
Net Current assets		**2,787**	**3,818**	**6,605**	**5,983**
Total assets less liabilities		**5,407**	**10,901**	**16,308**	**15,395**
The funds of the charity					
Expendable endowment funds		-	-	-	-
Restricted income funds		5,407	-	5,407	5,260
Revaluation reserve		-	408	408	1,794
Unrestricted funds - General		-	9,741	9,741	7,111
Unrestricted funds - Designated		-	752	752	1,230
Total charity funds	**26**	**5,407**	**10,901**	**16,308**	**15,395**

The notes at pages 16 to 31 form part of these financial statements.

The financial statements were approved by the Corporate Trustee on 26 January 2026 and were signed on its behalf by:
Margaret (Eiri) Jones, Interim Chair of Salisbury District Hospital Charitable Fund

M Eiri Jones.

Signed:

Notes on the accounts

1. Accounting Policies

(a) Basis of preparation
The financial statements have been prepared in £ sterling as the functional currency and on a going concern basis under the historic cost convention as the Charity has net current assets and the Trustee considers that the Charity is able to settle all liabilities as they fall due for at least 12 months from the date of signing these accounts and there are no material uncertainties about the Charity's ability to continue.

The Trustee has been presented with a forward looking cash forecast covering the twelve months from the date of signing of these accounts, which makes assumptions as to potential reductions in cash donations that Covid-19 might cause. The Trustee is content that the Charity is, and will remain, a going concern.

The exceptions to the historical cost convention are: investments, that are included at market value; and fixed assets comprising land and buildings, which are valued as indicated in note 1(l) below, as deemed appropriate by the Trustee. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011.

The Charity's Corporate Trustee has assessed its relationship to the Charity and determined it to be a subsidiary because the Corporate Trustee is exposed to, or has rights to, variable returns and other benefits for itself, patients and staff from its involvement with the Charity and has the ability to affect those returns and other benefits through its power over the Charity; the Corporate Trustee, therefore, includes the Charity in its consolidated financial statements.

The consolidated financial statements are prepared under International Financial Reporting Standards and are available to the public at www.salisbury.nhs.uk In these financial statements the Charity is considered to be a qualifying entity (for the purpose of this FRS) and has applied the exemptions available under FRS 102 in respect of the requirement to present a cashflow statement. Having given regard to Public Benefit Entity guidance the Corporate Trustee considers the Charity to be a Public Benefit Entity.

(b) Critical accounting estimates and judgements

The value of land and buildings is £408k (2024: £0,401k): This is the most significant estimate in the accounts and is based on the professional judgements of the Charity's independent valuers with extensive knowledge of the physical estate and market factors. The value does not take into account potential future changes in economic value which cannot be predicted with any certainty.

(c) Funds structure
Restricted funds are funds that are to be used in accordance with specific restrictions imposed by the donor, or where the donor has restricted the use of their donation to a specified ward, patients', nurses' or project fund. Where the restriction requires the gift to be invested to produce income but the trustee has the power to spend the capital, it is classed as expendable endowment.

Unrestricted income funds comprise those funds that the Trustee is free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include general funds, where the donor has not specified or restricted the use the Charity may make of their donation, and designated funds, where the Trustee has set aside general funds for a specific purpose. General funds additionally generate income from Gift Aid, investment income, interest and donations given specifically to cover running costs.

The material funds held are disclosed in note 26.

(d) Incoming resources
All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

(e) Incoming resources from legacies
Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable; this will be once confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made, or property transferred, and once all conditions attached to the legacy have been fulfilled.

(f) Resources expended
Expenditure is recognised when a liability is incurred.

Grants are only made to related or third party NHS bodies and non-NHS bodies in furtherance of the charitable objects of the funds. A liability for such grants is recognised when any conditions associated with the grant(s) are met.

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

(h) Allocation of overhead and support costs
Overhead and support costs have been allocated as a direct cost. Management and administration costs are apportioned across Charitable Activities using the average fund balance method, as shown in notes 14 and 15.

(i) Costs of generating funds
The costs of generating funds are the cost of Investment Fund management fees, together with the Director of Fundraising and the Fundraising Co-ordinator costs recharged by Salisbury NHS Foundation Trust.

(j) Charitable activities
Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs comprise direct costs and an apportionment of overhead and support costs as shown in notes 14 and 15.

(k) Governance costs
Governance costs are classified as a support cost and have been apportioned to fundraising activities and charitable activities.

(l) Fixed assets
Capitalisation
All assets falling into the following categories are capitalised:
i. tangible assets which are capable of being used for more than one year, and have a cost equal to or greater than £5,000.
ii. groups of tangible fixed assets which are interdependent or would normally be provided or replaced as a group with a total value in excess of £5,000 and an individual value of £250 or more.

Valuation
Tangible fixed assets are valued as follows:
i. Land and buildings are stated at open market value for their existing use. Valuations are carried out professionally at five yearly intervals. The last valuation was made on 31 March 2023 by a senior surveyor and RICS registered valuer of Gerald Eve LLP. Between valuations an appropriate index is applied to revalue the assets.

ii. Fixtures, Fittings and Equipment is valued at the lower of estimated net replacement cost or recoverable amount.

Depreciation
i. Depreciation is charged on each main class of tangible asset as follows: land and assets in the course of construction are not depreciated. Buildings, installations and fittings are depreciated on their revalued amount over the assessed remaining life of the asset as advised by professional valuers. At 31 March 2023 the buildings were given remaining lives of 40 years.
ii. Each equipment asset is depreciated over its expected life
iii. Impairments, where incurred in the year by virtue of revaluation of the fixed assets are separately identified, charged to the funds of the charity and to the Statement of Financial Activities with the balance sheet reflecting the revalued amounts.

De-recognition
Assets intended for disposal are reclassified as 'held for sale' once the sale is highly probable and the asset is available for immediate sale in its present condition.
Following reclassification, depreciation ceases to be charged. Assets are de recognised when all material sale contract conditions have been met.
The profit or loss arising on disposal of an asset is the difference between the sale proceeds, less costs to sell and the carrying amount and is recognised in the SOFA.

Artwork
Artwork assets costing £641,700 (2,961 in number) have been accumulated over the past 22 years. These assets do not satisfy the above criteria for capitalisation.

(m) Investments fixed assets
Investment fixed assets are shown at market value.
i. Quoted stocks and shares are included in the balance sheet at mid-market price, ex-div.
ii. Other investment fixed assets are included at the Corporate Trustee's best estimate of market value.

(n) Debtors
Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

(o) 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 liability.

(p) Provisions
Provisions are recognised when the Charity has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

(q) Investment gains/ losses and income
All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (or 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). These are not distributed.

Realised gains, investment income and interest received are held in a specified fund. The costs of running the fundraising team activities, including their salaries, and the administration fee levied by the Trust on the Charity are charged to this fund. The net balance is then available for distribution. When distributed it is allocated equitably across all funds (unrestricted and restricted) based on their balances.

(r) Employees
The charity does not directly employ any personnel.

Salary, benefit and expenses costs incurred by the Trust on employees of the Trust employed to work with the charity are recharged by the Trust to the charity at cost without mark-up.

(s) Pensions
Employees of the Trust who are employed to work with the charity are entitled to join the NHS Pensions Scheme, the provisions of which cover past and present employees. Details of the benefits payable under these provisions can be found on the NHS Pensions website at www.nhsbsa.nhs.uk/pensions.

Past and present employees are covered by the provisions of the two NHS Pension Schemes. Both schemes are unfunded, defined benefit schemes that cover NHS employers, general practices and other bodies, allowed under the direction of Secretary of State for Health and Social Care in England and Wales. The scheme is not designed in a way that would enable employers to identify their share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as though it is a defined contribution scheme: the cost to the Trust is taken as equal to the employer's pension contributions payable to the scheme for the accounting period. The contributions are charged to operating expenses as and when they become due.

Additional pension liabilities arising from early retirements are not funded by the scheme except where the retirement is due to ill-health. The full amount of the liability for the additional costs is charged to the operating expenses at the time the trust commits itself to the retirement, regardless of the method of payment.

2. Related party transactions
The Salisbury NHS Foundation Trust is the main beneficiary of the charity. The charity has provided funding to the NHS Trust for approved expenditure made on behalf of the charity. During the year none of the members of the NHS Trust Board or senior NHS Trust staff or parties related to them were beneficiaries of the charity.

Salisbury District Hospital Charitable Fund leases to Salisbury NHS Foundation Trust land and buildings. Details of the leases are provided in note 18.

Neither the Corporate Trustee nor any member of the NHS Foundation Trust Board has received honoraria, emoluments or expenses in the year. The Trustee has purchased trustee indemnity insurance.

3. Income from donations and legacies

	Restricted Funds £000	Unrestricted Funds £000	Total 2025 £000
Donations	350	1,295	1,645
Legacies	109	699	808
Grants	-	51	51
	459	**2,045**	**2,504**

	Restricted Funds £000	Unrestricted Funds £000	Total 2024 £000
Donations	339	531	870
Legacies	170	126	296
Grants	63	6	69
	572	**663**	**1,235**

4. Income from charitable activities

	Restricted Funds £000	Unrestricted Funds £000	Total 2025 £000
Rockbourne Fair	-	77	77
Walk for Wards	76	66	142
Total	**76**	**143**	**219**

	Restricted Funds £000	Unrestricted Funds £000	Total 2024 £000
Rockbourne Fair	-	75	75
Walk for Wards	32	36	68
Total	**32**	**111**	**143**

5. Analysis of income from other trading activities

	Restricted Funds £000	Unrestricted Funds £000	Total 2025 £000
Christmas Raffle	2	13	15
Book shop	4	38	42
Sponsored events	14	73	87
Hire and rental income	-	27	27
Course fee income	7	-	7
Art Project	2	17	19
Staff Lottery	-	89	89
Medical tests, trials and fees	2	-	2
Other	6	28	34
Total	**37**	**285**	**322**

	Restricted Funds £000	Unrestricted Funds £000	Total 2024 £000
Christmas Raffle	-	24	24
Book shop	1	44	45
Sponsored events	-	55	55
Hire and rental income	-	42	42
Course fee income	3	2	5
Art Project	2	2	4
Staff Lottery	-	82	82
Medical tests, trials and fees	4	-	4
Other	55	16	71
Total	**65**	**267**	**332**

Included within Other is re-imbursement income in respect of expenditure of £27,000 (2024: £54,000).

6. Role of volunteers

The Charity, as is the case with the whole of the charitable sector, is reliant on a team of volunteers for its smooth running and without whom the Charity would not be able to function.

Fund managers are Trust employed senior ward and departmental managers that give freely of their spare time to ensure that funds designated by the Trustee, or the donor, to be spent for a particular purpose or in their particular ward or department are spent in accordance with the Corporate Trustee's or donor's wishes. Fund managers have delegated responsibility to spend up to £5,000, subject to the agreement of the Chief Financial Officer that it meets the terms of their fund.

Approximately 60 volunteers actively fund raise for the Charity; 16 volunteer on a shift rota to help run the book stall in the hospital's main entrance, 4 assist in the fundraising office, and a further 40 assist at fundraising events such as Walk for Wards and Rockbourne fair.

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

7. Investment Income

The investment income comprises:

	Restricted Funds £000	Unrestricted Funds £000	Total 2025 £000
Dividends from investments held in UK	-	48	48
Dividends from investments held outside the UK	-	155	155
Interest	-	81	81
Total	**-**	**284**	**284**

	Restricted Funds £000	Unrestricted Funds £000	Total 2024 £000
Dividends from investments held in UK	-	71	71
Dividends from investments held outside the UK	-	117	117
Interest	-	65	65
Total	**-**	**253**	**253**

The Charity uses investment income, in the first instance, to fund the activities, including salaries, of the fundraising team.

8. Analysis of expenditure on raising funds

	Restricted Funds £000	Unrestricted Funds £000	Total 2025 £000
Fundraising direct costs	-	173	173
Costs associated with fundraising events	1	116	117
Investment management	-	60	60
Support costs (see note 14)	-	26	26
Total	**1**	**375**	**376**

	Restricted Funds £000	Unrestricted Funds £000	Total 2024 £000
Fundraising direct costs	-	124	124
Costs associated with fundraising events	3	106	109
Investment management	-	61	61
Support costs	-	17	17
Total	**3**	**308**	**311**

9. Analysis of charitable expenditure

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

Grants were approved in favour of the partner organisation, Salisbury NHS Foundation Trust, to carry out activities that will benefit the staff and the NHS patients and their families. The Charity incurred expenditure with third parties in pursuance of those grants or reimbursed expenditure incurred by them.

	Grant funded activity £000	Support costs £000	Total 2025 £000	Total 2024 £000
Medical equipment and facilities	1,242	86	1,328	717
Staff education and welfare	247	84	331	302
Patient education and welfare	618	85	703	650
	2,107	**255**	**2,362**	**1,669**

10. Medical Equipment and Facilities

The total costs relate to the following expenditure:

	Restricted Funds £000	Unrestricted Funds £000	Total 2025 £000
Medical equipment	105	1,006	1,111
Facilities	53	78	131
Support costs (see note 14)	-	86	86
	158	**1,170**	**1,328**

The total spend on new medical equipment and facilities of £1328,000 (2024: £717,000) including support costs of £86,000 (2024: £66,000), represents a vital and valuable contribution to enhancing the provision of clinical care.
Expenditure in the year mainly consisted of Operating Theatre Camera Stack £350k, Wrist Oximeter £147k, Videoscopes £112k, Syringe Pumps £60k, Pulmonary Function System and Spirometer £58k, Mini C-Arm £47k, Ward Bathroom Improvements £39k, Transducer £38k, Specialist Cribs £37k and Day Surgery improvements £18k.

10. Medical Equipment and Facilities (continued)

	Restricted Funds £000	Unrestricted Funds £000	Total 2024 £000
Medical equipment	340	183	523
Facilities	67	61	128
Support costs (see note 14)	-	66	66
	407	**310**	**717**

Expenditure in 2024 mainly consisted of Echocardiogram £118k, Digital X-ray £52k, Examination and treatment couch £51k, Endo Bronchial Ultrasound £50k, Scalp coolers £44k, 3D Optical Coherence Tomography £37k, MVA Suite contribution £32k, Patient mobile phone charging stations £30k, Patient Wi-Fi £25k, Ultrasound £23k, Surgical Power Tools £22k and Childrens Playdeck netting £17k.

11. Staff Education and Welfare

The charity undertook direct charitable activities, including education and training.

	Restricted Funds £000	Unrestricted Funds £000	Total 2025 £000
Staff costs associated with support of staff	-	32	32
Staff training	17	5	22
Publications	-	-	-
Course travel expenses	1	2	3
Entertainment and recreation	9	70	79
Course other expenses	10	9	19
Travel expenses	-	-	-
Other	34	58	92
Support costs (see note 14)	-	84	84
Total	**71**	**260**	**331**

	Restricted Funds Restated £000	Unrestricted Funds Restated £000	Total 2024 Restated £000
Staff costs associated with support of staff	-	-	-
Staff training	22	9	31
Publications	-	-	-
Course travel expenses	1	-	1
Entertainment and recreation	4	62	66
Course other expenses	20	14	34
Travel expenses	1	-	1
Other	27	64	91
Support costs (see note 14)	-	78	78
Total	**75**	**227**	**302**

12. Patient Welfare

	Restricted Funds £000	Unrestricted Funds £000	Total 2025 £000
Staff costs associated with support of patients	58	44	102
Entertainment, recreation and beverages	17	44	61
Computer equipment, software and support	2	-	2
Furniture and fittings	73	187	260
Electrical equipment	-	-	-
ArtCare	-	129	129
Other expenses	45	19	64
Support costs (see note 14)	-	85	85
Total	**195**	**508**	**703**

12. Patient Welfare (continued)

	Restricted Funds £000	Unrestricted Funds £000	Total 2024 £000
Staff costs associated with support of patients	55	138	193
Entertainment, recreation and beverages	24	12	36
Computer equipment, software and support	38	(5)	33
Furniture and fittings	73	62	135
Electrical equipment	4	-	4
ArtCare	-	131	131
Other expenses	40	8	48
Support costs (see note 14)	-	70	70
Total	**234**	**416**	**650**

Included within Other are leaflets, books and stationery of £2,000 (2024: £4,000), vCreate Neurology Software £nil (2024: £9,000), toiletries for patients £17,000 (2024: £5,000) and aromatherapy expenditure for patients £28,000 (2024: £15,000).

13. Allocation of Overheads

Allocation and apportionment of support costs	Raising funds £000	Charitable activities £000	2025 Total £000	Basis of apportionment
Financial administration	10	29	39	Allocated on time
Charity management	12	216	228	Governance
Depreciation	-	-	-	Allocated on main beneficiaries of fixed assets
Bank charges	1	-	1	Governance
Auditor's remuneration	3	10	13	Governance
Total	**26**	**255**	**281**	

14. Allocation of Support Costs (see note 13)

Apportionment of support cost across charitable activities	Medical equipment and facilities £000	Staff education and welfare £000	Patient welfare £000	Total allocated £000
Financial administration from Salisbury NHS FT	10	9	10	29
Charity management	72	72	72	216
Auditor's remuneration	4	3	3	10
Depreciation	-	-	-	-
Total	**86**	**84**	**85**	**255**

15. Auditor's remuneration

The auditor's remuneration of £9,000 (net of VAT) for 2024-25 (2024: £8,800) related solely to the audit with no other additional work being undertaken (2024: £nil).

16. Trustee remuneration, benefits and expenses

Members of the Board of Salisbury NHS Foundation Trust give their time freely and receive no remuneration for the work that they undertake to act as corporate trustee. However, they can claim expenses to reimburse them for costs that they incur in fulfilling their duties.

Trustee expenses claimed were £nil (2023: nil).

17. Analysis of staff costs and remuneration of key management personnel

The Trust directly employs staff whose specific duties are to raise funds for the Charity, or to manage the Charity. The costs incurred by the Trust in employing these staff members is reimbursed in full at cost, without mark-up.

	2025 £000	2024 £000
Salaries and wages	284	229
Social security costs	30	23
Employers pension contribution	39	31
	353	**283**

The average number of employees during the year was 6.5 (2024: 6.7).

The Trustee considers its key management personnel to be the trustee. The total employment benefits including employer pension contributions of the key management personnel were £nil (2024:£nil).

One employee earned a salary in excess of £60,000 (2024: none). The salary in excess of £60,000 fell into the banding of between £100,000 and £110,000 and included a pay correction in relation to prior years

18. Operating Leases

As lessor
The Salisbury District Hospital Charitable Fund leases to Salisbury NHS Foundation Trust land and buildings.

Receipts recognised as an income

	2025 Total £	2024 Total £
Minimum lease payments	**27,250**	**41,500**

Total future minimum lease income

	2025 Total £	2024 Total £
Receivable:		
Within 1 year	13,000	13,000
Between 1 and 5 years	-	-
After 5 years	-	-
Total	**13,000**	**13,000**

The lessee continued to pay the rental amounts in 2023-24 previously agreed in the lease agreements despite the expiry of the leases, this continued into 2024-25 until the properties were sold.

The gross value of the assets under these leases is £408,000 (2024: £401,000), and accumulated depreciation charge is £nil (2024: £nil).

19. Fixed asset investments

	2025 Market Value £000	2024 Market Value £000
Fixed interest	1,175	1,105
Equity held in the UK	1,891	1,559
Equity held outside the UK	5,538	5,868
Alternative investment (e.g. funds investing in such areas as property, infrastructure and private equity)	691	479
Total	**9,295**	**9,011**

20. Movement in fixed asset investment

	2025 £000	2024 £000
Market value brought forward as at 31 March 2024	9,011	8,110
Additions to investments at cost	4,740	4,674
Disposals at carrying value	(4,524)	(4,862)
Add net gain on revaluation	68	1,089
Market value as at 31 March 2025	**9,295**	**9,011**

21. Fixed asset

	Freehold Land £000	Total £000
Total Tangible Fixed Assets:		
Brought forward at 1 April 2024	401	401
Additions	-	-
Revaluation	7	7
Transfer to assets held for sale	-	-
Disposals	-	-
Balance at 31 March 2025	408	408
Accumulated Depreciation:		
Brought forward at 1 April 2024	-	-
Charge for the year	-	-
Revaluation	-	-
Transfer to assets held for sale	-	-
Disposals	-	-
Balance at 31 March 2025	-	-
Net Book Value at 31 March 2025	**408**	**408**
Net Book Value at 31 March 2024	401	401
Historic cost at 31 March 2025	**-**	**-**
Historic cost at 31 March 2024	-	-

The Land and Buildings were revalued at 31 March 2023 by a RICS qualified and registered valuer at Gerald Eve LLP.

22. Current asset investments

	2025 £000	2024 £000
Assigned life insurance policies by donor	150	134
Capital Account	289	277
Income Account	107	185
Total	**546**	**596**

23. Debtors

	2025 £000	2024 £000
Accrued income	759	188
Other	2	23
Total	**761**	**211**

24. Non-current assets for sale and assets in disposal groups

	2025 £000	2024 £000
Net Book Value of non-current assets for sale		
Carrying value at 1 April	-	-
Assets classified as available for sale in the year	-	1,415
Carrying value at 31 March	**-**	**1,415**

The Trustee, following a review of core operations, placed the Charity's residential properties up for sale in 2023-24, all sales were completed in 2024-25.

25. Analysis of current liabilities

	2025 £000	2024 £000
Trade creditors	1,027	144
Accruals	58	33
Deferred income	45	18
Total	**1,130**	**195**

Trade creditors represents sums owed at the year end by the charity to a related party, Salisbury NHS Foundation Trust, for costs incurred by the NHS Trust on behalf of the charity in the furtherance of the charity's objects.

Deferred income - 1. the Charity accepts refundable deposits from exhibitors to enable them to secure their pitch at the Rockbourne Fair. The deposits are then offset by the exhibitors after the event when they donate a portion of their event profits to the Charity. 2. the Charity received contributions in advance of a fundraising event held in May 2025.

	2025 £000	2024 £000
Deferred income brought forward	18	16
Amounts deferred in year	45	18
Amounts released	(18)	(16)
Deferred income carried forward	**45**	**18**

26. Analysis of material funds

	Balance 31 March 2024 £000	Incoming resources £000	Resources expended £000	Transfers £000	Gains and losses £000	Balance 31 March 2025 £000
Unrestricted and Designated Funds						
General Patients Fund	3,099	755	(847)	174	-	3,181
Property Fund	1,794	-	(4)	-	230	2,020
Investment Income Fund	1,131	312	(478)	(99)	612	1,478
Unrealised Gain Fund	1,245	-	-	-	(520)	725
Accrued Legacy - undisclosed	-	700	-	-	-	700
Miss KJ Fund	-	532	-	-	-	532
Legacy - Joan Rosemary Joyce	491	-	-	-	-	491
General Staff Fund	334	123	(168)	1	-	290
Legacy - Stella Cruse	245	-	-	-	-	245
Legacy - Mary Edna Paddock	88	-	-	-	-	88
Rockbourne Fair Charitable Fund	69	95	(22)	(61)	-	81
Legacy - Linda Marion Isaacs	45	-	-	-	-	45
Legacy - Kenneth Oswald Rowe	44	-	-	-	-	44
Legacy - Sandra Wakely	40	-	-	-	-	40
Legacy - Linda Seale	71	-	(47)	-	-	24
Petra Desert Trek 2022	68	24	(2)	(90)	-	-
Material Unrestricted Funds	8,764	2,541	(1,568)	(75)	322	9,984
Other Unrestricted Funds	141	45	(21)	-	-	165
	8,905	**2,586**	**(1,589)**	**(75)**	**322**	**10,149**
Children's Major Project Fund	381	-	-	-	-	381
New Ward - (Equipment)	370	-	(370)	-	-	-
Clinical Education Programme Fund	133	-	(2)	-	-	131
New Ward (Furnishing/Fittings)	77	-	(77)	-	-	-
Charity Controlling Fund - Fundraising	6	-	(51)	100	-	55
Capital Project 3 - temporary	11	-	39	-	-	50
Wessex Regional Genetics Fund	63	2	(15)	-	-	50
Artcare Project Fund	7	27	-	-	-	34
Charity Management & Administration Fund	20	-	(41)	27	-	6
Stars Appeal Flagged Fund	29	46	(75)	-	-	-
Discharge Lounge	72	-	(25)	(47)	-	-
Other Designated Funds	61	96	(107)	(5)	-	45
Designated Funds Total	**1,230**	**171**	**(724)**	**75**	**-**	**752**
Unrestricted and Designated Funds Total	**10,135**	**2,757**	**(2,313)**	**-**	**322**	**10,901**

26. Analysis of material funds (continued)

	Balance 31 March 2024 £000	Incoming resources £000	Resources expended £000	Transfers £000	Gains and losses £000	Balance 31 March 2025 £000
Restricted Funds						
Legacy - Margaret Smith	666	-	(11)	-	-	655
Cancer Research Fund	654	-	-	-	-	654
Legacy - Graham Ian Sherren	389	1	-	-	-	390
Pembroke Unit Fund	429	21	(67)	1	-	384
Breast Unit Fund	226	28	(2)	-	-	252
Legacy - Leonard Reginald Silver	245	-	-	-	-	245
Spinal Unit General Fund	198	7	(5)	-	-	200
Legacy - William Frank Elliott	229	-	(48)	-	-	181
Legacy - Maureen Foster	168	-	-	-	-	168
Neonatal Unit Fund - Stars Appeal	134	34	(17)	(1)	-	150
Legacy - Pamela Jean Joy	146	-	-	-	-	146
Legacy - Josine Delphine Marie Connell	128	-	-	-	-	128
Rehabilitation Hospital Fund - income	-	121	-	-	-	121
Cardiac Care, Training & Equipment Fund	97	9	(5)	-	-	101
Radnor Ward Patients Fund	96	12	(9)	-	-	99
Legacy - Adrian Kennedy	-	84	-	-	-	84
Benson Suite Fund	36	26	-	-	-	62
CSE Fund	59	-	-	-	-	59
Legacy - Anonymous Legator	56	-	-	-	-	56
Odstock Burns & Plastics Patients Fund	91	3	(43)	1	-	52
Diabetes Fund	51	1	-	-	-	52
Urology & Prostate Cancer Fund	41	9	(1)	-	-	49
Clinical Radiology Fund	46	2	(3)	-	-	45
Dermatology & Skin Cancer Fund	49	-	(5)	-	-	44
Wessex Rehabilitation Association Fund	46	7	(12)	-	-	41
CSE FES Research Stars Appeal Fund	40	-	-	-	-	40
South Coast Anatomy Fund	40	-	-	(1)	-	39
ENT Department Patients Fund	39	-	-	-	-	39
Finance Reimbursement Fund	36	-	-	-	-	36
Eye Clinic	33	2	-	-	-	35
Rheumatology Patients Fund	40	1	(6)	-	-	35
Ultrasound Stars Appeal Fund	21	12	(1)	-	-	32
Legacy - Angela Marie Bryant	-	32	-	-	-	32
Legacy - Eileen Helen Barnes	-	32	-	-	-	32
Legacy - James Johnston	29	-	-	-	-	29
Children's Unit Stars Appeal Patient Fund	84	24	(108)	-	-	-
Material Restricted Funds	4,642	468	(343)	-	-	4,767
Other Restricted Funds	618	104	(82)	-	-	640
Restricted Funds Total	**5,260**	**572**	**(425)**	**-**	**-**	**5,407**
Funds Total	**15,395**	**3,329**	**(2,738)**	**-**	**322**	**16,308**

Transfers represent: (i) distribution of previously unrealised gains now realised on the sale of investments; (ii) the use of general funds to make improvements to fixed assets, (iii) where two restricted funds have a common purpose, transfers may be made to support an individual project which matches their restriction; (iv) General funds may be designated for a particular purpose should the Trustees decide this to be appropriate; and (v) Following consultation with the Charity Commission funds previously labelled as restricted were reviewed and evaluated as being designated.

26. Analysis of material funds (continued)

Name of Fund	Description of the nature and purpose of each fund
General Patients Fund	For the benefit of patients of Salisbury District Hospital
Property Fund	Land & Building Property holding fund
Investment Income Fund	Fund for the redistribution of investment income
Unrealised Gain Fund	Holding fund carrying the increase in valuation of investments over their cost to the Charity
Accrued Legacy - undisclosed	For general charitable purposes
Miss KJ	For general charitable purposes
Legacy - Joan Rosemary Joyce	For the benefit of patients at the hospital
General Staff Fund	For the benefit of staff of Salisbury District Hospital
Legacy - Stella Cruse	For general charitable purposes
Legacy - Mary Edna Paddock	For general charitable purposes
Rockbourne Fair Charitable Fund	Holding fund carrying the income and expenditure relating to the Rockbourne Fair
Legacy - Linda Marion Isaacs	For general charitable purposes
Legacy - Kenneth Oswald Rowe	For general charitable purposes
Legacy - Sandra Wakely	For general charitable purposes
Legacy - Linda Seale	For general charitable purposes
Petra Desert Trek 2022	Temporary fund to collect funds and make payments in relation to the 2022 Petra Trek
Children's Major Project Fund	For the benefit of children at Salisbury District Hospital
New Ward - (Equipment)	For the purchase of equipment for the new ward
Clinical Education Programme Fund	For the futhreance of Clinical Education
New Ward (Furnishing/Fittings)	For the purchase of furnishings for the new ward
Charity Controlling Fund - Fundraising	Holding fund for designated fundraising costs
Capital Project 3 - temporary	Holding fund for designated capital comittments
Wessex Regional Genetics Fund	For the benefit of staff and patients of Wessex Regional Genetics Laboratory
Artcare Project Fund	Holding fund for designated ArtCare projects
Charity Management & Administration Fund	Holding fund for administraction costs
Stars Appeal Flagged Fund	Designated for small projects without their own fund
Discharge Lounge	Designated spend towards Discharge Lounge project
Legacy - Margaret Smith	Bequest specific to 7 hospital wards or units
Cancer Research Fund	For research into cancer
Legacy - Graham Ian Sherren	For the Burns Unit
Pembroke Unit Fund	For providing resources to patients with cancer and haematological diseases, over and above those available through standard NHS channels and thus maintain and further develop a high quality, balanced service.
Breast Unit Fund	For the benefit of breast patients at Salisbury District Hospital by funding enhancements
Legacy - Leonard Reginald Silver	For the Spinal Unit
Spinal Unit General Fund	For the benefit of patients and staff on the Spinal Unit
Legacy - William Frank Elliott	For the equal benefit of Cardiac and Reparatory
Legacy - Maureen Foster	For Breast Care
Neonatal Unit Fund - Stars Appeal	To purchase equipment that will benefit babies during their stay at Salisbury District
Legacy - Pamela Jean Joy	For projects dealing with Cancer and/ or Children
Legacy - Josine Delphine Marie Connell	Research with particular reference to Spinal, Microvascular Surgery and Rehabilitation
Rehabilitation Hospital Fund - income	Holding fund for specific donations towards Rehabilitation Hospital
Cardiac Care, Training & Equipment Fund	For the benefit of staff and patients through the purchase of equipment, training and books
Radnor Ward Patients Fund	For the benefit of Radnor Ward patients
Legacy - Adrian Kennedy	For the benefit of Pembroke Ward
Benson Suite Fund	To create a dedicated suite of rooms on the hospital's labour ward, which parents can use before, during and after delivery of a stillborn baby.
CSE Fund	Clinical Science & Engineering Fund
Legacy - Anonymous Legator	For specific projects within Cancer Services
Odstock Burns & Plastics Patients Fund	For the benefit of Burns & Plastics Unit patients
Diabetes Fund	For the benefit of patients with diabetes
Urology & Prostate Cancer Fund	For the benefit of staff and patients of Urolody and Prostate Cancer Department
Clinical Radiology Fund	For the benefit of Clinical Radiology patients and staff
Dermatology & Skin Cancer Fund	For Dermatology & skin Cancer Patients and Staff
Wessex Rehabilitation Association Fund	For the benefit of patients requiring rehabilitation after illness
CSE FES Research Stars Appeal Fund	To support Functional Electrical Stimulation research
South Coast Anatomy Fund	For the benefit of staff and patients of Salisbury District Hospital
ENT Department Patients Fund	For the benefit of ENT patients

26. Analysis of material funds (continued)

Finance Reimbursement Fund	For the benefit of staff and patients of Salisbury District Hospital
Eye Clinic	For the benefit of patients and visitors of the Eye Clinic
Rheumatology Patients Fund	For the benefit of Rheumatology patients
Ultrasound Stars Appeal Fund	For the benefit of the Ultrasound Service
Legacy - Angela Marie Bryant	For the benefit of Pembroke Ward
Legacy - Eileen Helen Barnes	For the benefit of Pembroke Ward
Legacy - James Johnston	For Patient Amenities

27. Analysis of grants

The charity does not make grants to individuals and the total cost of making grants is disclosed on the face of the Statement of Activities and the actual disbursement received by the beneficiaries for each category of charitable activity is disclosed in notes 11, 12 and 13. All grants are made to the NHS Trust. The majority of grants were made to the Salisbury NHS Foundation Trust. The Trustee operates a scheme of delegation under which fund holders manage the day to day disbursements on their projects in accordance with the directions set out in Salisbury NHS Foundation Trust's standing orders and financial instructions; since these are ongoing activities it is not possible to segment these activities into individual grant awards.

Future Funding Commitments
As at 31 March 2025 the charity had approved funding for capital projects totalling £3,938,000 (2024: £1,371,000) and an additional £517,000 (2024: £407,000) for ongoing services which have not been recognised as a liability in the financial statements.

28. Prior year Statement of Financial Activities

For comparative purposes the Statement of Financial Activities for the year ended 31 March 2024 is reproduced to allow users of the accounts to be able to compare movements in restricted and unrestricted funds.

	Restricted Funds Restated £000	Unrestricted Funds Restated £000	Total Funds 2024 Restated £000
Income and endowments from:			
Donations and legacies	572	663	1,235
Charitable activities	32	111	143
Other trading activities	65	267	332
Investments	-	253	253
Total incoming resources	**669**	**1,294**	**1,963**
Expenditure on:			
Raising funds	(3)	(308)	(311)
Charitable activities			
- Medical equipment and facilities	(407)	(310)	(717)
- Staff education and welfare	(75)	(227)	(302)
- Patient education and welfare	(234)	(416)	(650)
	(716)	(953)	(1,669)
Total expenditure	**(719)**	**(1,261)**	**(1,980)**
Gain on investment assets	-	1,100	1,100
	-	1,100	1,100
Net income	**(50)**	**1,133**	**1,083**
(Loss) on revaluation of tangible fixed assets	-	-	-
Transfers between funds	32	(32)	-
Net movement in funds	**(18)**	**1,101**	**1,083**
Reconciliation of funds			
Total funds brought forward	5,278	9,034	14,312
Total funds carried forward	**5,260**	**10,135**	**15,395**

29. Prior year Statement of Financial Position

For comparative purposes the Balance Sheet as at 31 March 2024 is reproduced to allow users of the accounts to be able to compare movements in restricted and unrestricted funds.

	Restricted Funds	Unrestricted Funds	Total Funds 2024
	£000	£000	£000
Fixed assets:			
Tangible assets	-	401	401
Investments	2,121	6,890	9,011
Total Fixed Assets	**2,121**	**7,291**	**9,412**
Current assets:			
Short Term Investments	-	596	596
Debtors	-	211	211
Non-current assets held for resale	1,415	-	1,415
Cash at bank and in hand	1,869	2,087	3,956
Total Current Assets	**3,284**	**2,894**	**6,178**
Liabilities:			
Creditors falling due within one year	(145)	(50)	(195)
Net Current assets	**3,139**	**2,844**	**5,983**
Total assets less liabilities	**5,260**	**10,135**	**15,395**
The funds of the charity			
Expendable endowment funds	-	-	-
Restricted income funds	5,260	-	5,260
Revaluation reserve	-	1,794	1,794
Unrestricted funds - General	-	7,111	7,111
Unrestricted funds - Designated	-	1,230	1,230
Total charity funds	**5,260**	**10,135**	**15,395**

SALISBURY DISTRICT HOSPITAL CHARITABLE FUND

England & Wales - Charity number 1052284

Accounts

SALISBURY DISTRICT HOSPITAL CHARITABLE FUND

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

CHARITY NUMBER: 1052284

Trustee's 2023/24 Annual Report for Salisbury District Hospital Charitable Fund

Foreword

The Corporate Trustee presents the Charitable Funds Annual Report together with the Audited Financial Statements for the year ended 31 March 2024.

The Charity's annual report and accounts for the year ended 31 March 2024 have been prepared by the Corporate Trustee in accordance with the Charities Act 2011 and the Charities (Accounts & Reports) Regulations 2008. The Charity's report and accounts include all the separately established funds for Salisbury District Hospital.

The members of Salisbury NHS Foundation Trust Board constitute the Corporate Trustee of the Charitable Funds governed by the law applicable to Trusts, principally the Trustees Act 2000 and the Charities Act 2011. The members of the Salisbury NHS Foundation Trust Board in their capacity as sole Trustee, act as the Charitable Funds Committee. This committee was formed on 1 April 1996 to administer the Charitable Funds.

The members of the Salisbury NHS Foundation Trust Board who served during the financial year and up to the date of signing of these accounts were as follows:

Ian Green OBE	Chair
Stacey Hunter	Chief Executive (Until January 2024)
Cara Charles-Barks	Chief Executive (From November 2024)
Dr Peter Collins	Chief Medical Officer (Until August 2024)
Judy Dyos	Chief Nursing Officer
Mark Ellis	Interim Chief Financial Officer
Duncan Murray	Interim Chief Medical Officer (From August 2024), Chief Medical Officer (From October 2024)
Niall Prosser	Interim Chief Operating Officer (From February 2024)
Lisa Thomas	Interim Chief Operating Officer (Until July 2023), Chief Operating Officer (From July 2023 until February 2024), Interim Chief Executive Officer (From February 2024, until November 2024), Interim Managing Director (From November 2024)
Melanie Whitfield	Chief People Officer
Rakhee Aggarwal	Non-Executive Director
Tania Baker	Non-Executive Director (Until June 2024)
Debbie Beaven	Non-Executive Director
Michael von Bertele CB OBE	Non-Executive Director (Until October 2024)
Dr David Buckle	Non-Executive Director (Until October 2024)
Paul Cain CB	Non-Executive Director (From November 2024)
Richard Holmes	Non-Executive Director
Margaret (Eiri) Jones	Non-Executive Director
Kirsty Matthews	Non-Executive Director (From November 2024)
Anne Stebbing	Non-Executive Director (From July 2024)

Members of the Salisbury NHS Foundation Trust Board are appointed in accordance with, and their actions governed by, the provisions in the Foundation Trust's constitution, Standing Orders and Standing Financial Instructions.

The Trust's Standing Orders and Standing Financial Instructions can be found on the Trust website at:
https://www.salisbury.nhs.uk/media/pqwmqtj4/sft-standing-financial-instructions-2020.pdf

The Charitable Funds are registered with the Charity Commission (No. 1052284) in accordance with the Charities Act 2011.

Reference and Administrative details

The Salisbury District Hospital Charitable Fund, registered Charity Number 1052284, was entered on the Central Register of Charities on the 26 January 1996. The charity is constituted of 136 individual funds (2023: 157) as at the 31 March 2024 and the notes to the accounts distinguish the types of fund held and disclose separately all material funds.

Charitable funds 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 2006 and the National Health Service and Community Care Act 1990 and these funds are held on trust by the corporate body.

Principal Charitable Fund Adviser to the Board:
The Chief Financial Officer of the Salisbury NHS Foundation Trust is the principal advisor to the Committee.

Principal Office
The principal office for the charity is:
Charity Office
Salisbury NHS Foundation Trust
Salisbury District Hospital
Salisbury SP2 8BJ

Trustee's 2023/24 Annual Report for Salisbury District Hospital Charitable Fund

Principal Professional Advisers:

Bankers
National Westminster Bank
48 Blue Boar Row
Salisbury
Wiltshire SP1 1DF

Internal Auditors
KPMG LLP
66 Queen Square
Bristol
BS1 4BE

External Auditors
Fletcher & Partners, Chartered Accountants
Crown Chambers
Bridge Street
Salisbury
SP1 2LZ

Investment Fund Managers
HSBC Private Bank (UK) Limited
8 Cork Street
London
W1S 3LJ

Solicitors
DAC Beachcroft
Winton House
St. Peter Street
Winchester
Hampshire SO23 8BW

Structure, Governance and Management

The charity's fund was established using the model declaration of trust and all funds held on trust as at the date of registration were either part of this fund or registered as separate restricted funds under the main charity. Subsequent donations and gifts received by the charity that are attributable to the original funds are added to those fund balances within the existing charity.

The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund, and by designating funds, the Trustee respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff. Where funds have been received which have specific restrictions set by the donor, a restricted fund was established.

Charitable funds are managed on behalf of the Corporate Trustee by Fund Managers.

The funds receive their monies through donations, legacies, and investment interest. Originally adopted for marketing purposes of its fundraising activities the Charity is now known within the hospital and the surrounding community as "The Stars Appeal".

The Chair ensures that new Board members of Salisbury NHS Foundation Trust are aware of current policies and priorities for the charitable funds, and any additional training that their role(s) in relation to Corporate Trustee may require is also offered.

The Chief Financial Officer is required to:

- control, manage and monitor the use of the fund's resources.
- provide support, guidance and encouragement for all its income raising activities whilst managing and monitoring the receipt of all income.
- ensure that 'best practice' is followed in the conduct of all its affairs fulfilling all of its legal responsibilities.
- ensure that the Investment Policy approved by the NHS Trust Board as Corporate Trustee is adhered to and that performance is continually reviewed whilst being aware of ethical considerations.
- safeguard assets and take reasonable steps for the prevention and detection of fraud and other irregularities.

The Senior Responsible Officer is required to:

- provide day to day management of the Stars Appeal Team.
- keep the Corporate Trustee fully informed on the activity, performance and risks of the Charity.
- ensure the accounting records are maintained and the day to day administration of the Funds is carried out in a timely and accurate manner.
- define and implement the strategic direction of the Charity.

Risk Management
The major risks to which the charity is exposed have been identified and considered. They have been reviewed and systems established to mitigate those risks. The most significant risks identified were possible losses from a fall in the value of the investments and the level of reserves available to mitigate the impact of such losses. These have been carefully considered 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.

Income and Expenditure is monitored in total and is compared with the approved plan on a quarterly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Partnership Working and Networks
Salisbury NHS Foundation Trust is the main beneficiary of the charity and is a related party by virtue of being Corporate Trustee of the charity. By working in partnership with the Trust, the charitable funds are used to best effect. When deciding upon the most beneficial way to use charitable funds, the Corporate Trustee has regard to the main activities, objectives, strategies and plans of the Trust.

The Stars Appeal is a member of the NHS Charities Together, a network of over 230 NHS Charities across the UK, to help the NHS go further for staff and patients. As a member Charity, we benefit from networking, sharing experiences, knowledge and best practices adopted across NHS organizations and the voluntary sector. We also benefit from grants and funds raised by national fundraising campaigns that would normally be out of reach for local Hospital charities. Our Director of Fundraising is the regional co-chair of the South West and Avon group of NHS Charities Together, through which we play a key role in actively facilitating knowledge sharing and peer to peer support between member charities.

We remain indebted to the work of the Volunteers of Salisbury League of Friends, who raise substantial funds each year for Salisbury District Hospital, and provide funds for facilities and equipment in response to requests from staff in wards and departments within the Trust. There are no Trustees in common between Salisbury District Hospital Charitable Funds and Salisbury League of Friends.

Objectives and Activities

The charity is known publicly by its working name the Stars Appeal and is the official NHS charity of Salisbury District Hospital. Our mission is to bring our Hospital and Community together to make a positive impact on the lives of the people it serves and the staff who care for them.

We want every patient, and their family, to receive the very best care during their time at Salisbury District Hospital. Our goal is to help the Hospital's ability to improve the health and wellbeing of thousands of patients, their families, carers and staff every day.

The Stars Appeal is governed by the Corporate Trustee through a Charitable Funds Committee. In addition, a group of Ambassadors made up of senior clinical staff, represents the Charity publically and help ensure it is providing the most effective, direct practical support to patients and to the wider NHS staff who cares for them.

Thanks to the generosity of our supporters by raising funds, the Stars Appeal has supported 3 key areas across the Hospital:

- ***Enhancing care and treatment*** for individuals and families;
- ***Providing support and wellbeing*** for patients, relatives, carers and staff; and
- ***Fostering learning, development and innovation*** to transform healthcare

Our projects are managed on a day to day basis by Salisbury NHS Foundation Trust. The Charity helps in monitoring their impact to ensure best value is being delivered.

The Charity Trustee relies upon the expert advice of Trust staff in relation to SFT services in order to discharge their responsibilities. The Trustee appoints fund managers for this advice on how funds might be best spent in their areas in a timely manner and accordance to the donors' wishes. As part of their governance arrangements the Trustees formed an Investment Committee comprising representatives from all clinical divisions and the Trust's Corporate function to help with decision making for higher level expenditure. The following scheme of delegation is in place for all charitable expenditure:

Expenditure Level	1st level of Approval	2nd level of Approval
Up to £4,999	Fund Manager	2nd Fund Manager from same Fund
£5000 to £9,999	2 Fund Managers from same Fund	Divisional/ Departmental Manager
£10,000 to £99,999	2 Fund Managers from same Fund + Divisional/ Departmental Manager	Investment Committee
Above £100,000	2 Fund Managers from same Fund + Divisional/ Departmental Manager	Investment Committee in principle + Charitable Funds Committee

The Corporate Trustee has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and is happy that the support of Salisbury District Hospital meets the public benefit requirement.

To that end, all expenditure from Stars Appeal Charity funds should meet public benefit and public perception tests as per described below, and confirmation that these are satisfied is a routine part of expenditure claims.

Public benefit test
All charitable expenditure should ultimately be for the public benefit. Such benefit may take the form of improved clinical services and outcomes, or enhanced service user experience.

Where the immediate benefit of expenditure is for staff welfare or development, there should be a clear evidence of how this will improve services for patients and service users, for example through enhancing relevant staff skills or encouraging staff innovation and wellbeing.

Public perception test
When considering using funds, a person should ask themselves:

- Would someone who has been inspired to make a donation to the Stars Appeal be happy for it to be spent in this way?
- Would you be proud to tell a donor about this expenditure and the difference it is making at the Hospital?
- Have you pursued other statutory funding routes before turning to the Charity to fund this project?

Ensuring donations are spent in accordance with the donor's wishes is also a priority for the Charity.

Achievements and Performance

Thanks to our incredibly generous supporters, the Stars Appeal has been able to fund a variety of projects during the year which between them are helping thousands of people every day. Examples are detailed below:

State-of-the-Art Equipment and Smaller Capital Projects
The charity seeks to fund enhanced equipment and facilities across the Hospital which will make a tangible improvement to patient care. During the year we spent £717k on this. Some examples include:

- A range of specialist equipment for the enhanced care of premature and critically ill babies being cared for on the Neonatal Unit, including a portable, digital X-Ray dedicated to neonates. Neonates are 3-5 times more radiosensitive than adults, a dedicated, top of the line equipment offers the best possible radiation protection for babies – £50k
- Specialist equipment for Th9, a Theatre dedicated to trauma patients qualifying for local anaesthetic or regional block procedures, enabling them to be operated on in a timely manner at the Outpatients Department where they receive all their other care - £120k
- Additional instruments for Main Theatres including specialist equipment such as small digit instrumentation trays and pediatric scopes for children undergoing plastic surgery. The sets are specifically designed for children's body cavities, reducing the risk of trauma from procedures and enabling reduced surgery times and better recovery for children - £16k
- Top of the line screening instrument for audiology diagnostics for babies. This latest equipment can test different components of newborn hearing with a single test, reducing the risk of unnecessary referrals for additional tests. Hearing tests are uncomfortable for babies, and if inconclusive, cause distress and anxiety for parents. The success rates for a number of hearing conditions in young children can increase if they are treated early. This superior screening device enables early detection of audiology issues, preventing permanent hearing loss - £6k
- Scalp Coolers to help prevent hair loss for chemotherapy patients. Losing hair can greatly contribute to a patient's stress and anxiety. For many patients, it's tough on their self-image, and a constant reminder of the disease. Scalp cooling therapy can be an effective treatment against chemotherapy-related hair loss. It helps many patients to keep most of their hair whilst undergoing treatment, improving the patient's self-esteem and attitude toward treatment - £55k
- An additional, top of the line, audiometer to enable the Audiology Department to provide the latest technology for hearing assessments and hearing aid fittings. It will also enable patients to have hearing aids tested and programmed remotely so they won't have to travel to hospital - £12k
- Specialist products for the prevention and better management of bed sores, which can be very painful and, in many cases, cause additional illness - £48k
- A 4th Echocardiogram machine for the Hospital to reduce waiting times for patients awaiting diagnosis - £142k
- Top of the line scopes for Stroke, Head & Neck, and Respiratory patients, including a 3rd Ebus to increase capacity and build resilience for this life saving procedure – £53k
- A 3D OCT machine to help patients with macular degeneration and other eye conditions to get a diagnosis quicker.

Major Capital Projects
From time-to-time, the charity will raise funds for major capital projects. These projects, which are identified by medical staff before going through a Trustee approval process, will involve a high profile public fundraising campaign. Previous examples include the new Children's Unit (target reached 2011), Neonatal Unit (2012), second CT Scanner (2014), the David A Brown Breast Unit (2017) and a second MRI Scanner (2019). The Charity Trustee are now giving consideration to Salisbury District Hospital's requirements with a view to planning a new major appeal.

Support for cancer patients
The Charity funds a range of support for local cancer patients using the Hospital services, especially those receiving chemotherapy and other treatments on the Pembroke Ward and Suite. Along with the provision of enhanced medical equipment and furnishings a number of additional services are provided. These include free aromatherapy sessions by a highly-qualified aromatherapist. The service, which is hugely popular with patients, helps to alleviate common chemotherapy side effects such as anticipatory nausea, swelling and itching, all of which can be very distressing for patients. Women undergoing procedures like mastectomy will be supported through a sensitive bra fitting services which includes the free offering of post breast surgery bras, helping them to recover their confidence and self-esteem. The Charity also provides free snacks, hot and cold drinks, as well as free, stylish headwear for patients undergoing chemotherapy at the Pembroke Suite.

The Stars Appeal also funds a "Prehabilitation to Rehabilitation" programme for cancer patients which includes 121 consultations with a qualified instructor, exercise plan, dietary advice, stress relief and mindfulness techniques, as well as referral to cancer support workers and/or clinical psychology where required. It delivers a holistic approach to the care of patients living with cancer which can reduce the length of stay in hospital and post-treatment complications, and improve recovery, fitness, nutritional status, neuro-cognitive function and overall quality of life. The programme, which is now in its third year after a very successful pilot, has helped people living with cancer to physically and mentally prepare for treatment by adopting healthy behaviours with the ultimate aim of improving outcomes for them. Motivated by the positive impact on our patients, the Stars Appeal sought a partnership with NHS Charities Together and Wiltshire Council to further increase the reach of the programme. As a result, the patients diagnosed with cancer at Salisbury Hospital are now eligible for a free 12 session pass at a Wiltshire Council-run Leisure Centre of their choice or at the Hospital's Fitness Centre. Once they complete their 12 sessions, patients wishing to take up a leisure centre membership on a permanent basis will have the registration fees waived.

Support for children and their families
The charity believes that children should be treated in bright, modern, child-focused surroundings with as many extra facilities and experiences to make their hospital stay as comfortable and enjoyable as possible for both them and their families. During the year we have continued to invest donors' money in providing parents' accommodation and an enhanced environment on the Children's Ward along with additional services, advanced diagnostic, treatment and rehabilitation equipment for paediatric patients. This includes funding vCreate licenses to support the effective diagnosis and care of paediatric patients suffering from epilepsy. The solution, a secure video messaging service, allows parents and carers to record videos and images of their child experiencing unpredicted episodes and safely share it with authorised members of the clinical team caring for the patient.

The Charity also provides funding for several amenities including the latest offering in kids entertainment such as multi-sensory toys, gaming consoles and chairs, and other distractions such as the introduction of "DR VR", a healthcare approved virtual reality headset. This therapy kit helps children to feel calmer, distracts them from their procedure or treatment, and makes their time in hospital more fun.

"The VR headset was really good. There were lots of different kinds of animals to see. It was really exciting; my favourite animals were the lions. It made me feel calm and relaxed." **Patient**

Also, following an increasing number of children and adolescents in mental health crisis in both inpatient and outpatient settings, the Charity have supported the care of children in crisis by funding specialist equipment and facilities designed to protect their physical and mental health. The Stars Appeal also funded the revamp of an underused staff office space into a family wellbeing room where parents and carers can be supported and have sensitive discussions about care plans for their child with privacy, comfort, and dignity.

Support for spinal patients
The Spinal Centre at Salisbury Hospital is regional unit specialising in the care of patients following spinal cord injury or spinal cord disease. The Stars Appeal works to support these patients as they spend months in hospital being treated for, and trying to come to terms with, the life-changing injuries that have often resulted in permanent paralysis. The Stars Appeal helps enhancing the Spinal Centre environment with furnishing, decors and artworks.

The Charity also helped the Spinal Unit Recreation Service to offer a variety of social activities on and offsite to patients. From barbeques and sports competitions to day outs and trips with family members, funding from the Stars Appeal enables patients to regain their confidence and independence, helping to bring a sense of normality to their lives at a time where they are navigating life changing circumstances.

Every Patient

Free Patient Clothing
In response to several requests from both patients and staff on the wards, the Stars Appeal has started to provide amenities for inpatients to make their overall hospital experience more positive. These include free toiletry kits and basic garments to patients who do not have access to personal items of their own during their hospital stay. The initiative enables patients to maintain their personal hygiene as well as wear comfortable clothes as opposed to hospital gowns, protecting patients' dignity, independence and improving their confidence. Also, this initiative enables some patients to start practicing putting on clothes by themselves, encouraging independence and aiding recovery. The Stars Appeal also funds hard sole slippers for patients at risk of falls, stress balls to help their physical and/or emotional strength, as well as eye masks for inpatients who often complain of the bright lights on the wards at night. The Charity also subsidizes TV cards and art packs for patients who would be otherwise unable to have access to entertainment or distractions at the bedside.

Free Wi-Fi
Around 100,000 patients, relatives, visitors and staff access the free Stars Appeal Wi-Fi each year. The service is available across the Hospital and is invaluable to patients in helping them keep in touch with family and friends, access free entertainment and to carry on with their lives from their hospital bed. Feedback received has been hugely positive and many patients and families have made contact with the charity to say thank you to Stars Appeal supporters and let us know what a difference the access to free Wi-Fi has made. The email below is just one example.

"I had to write and tell you what a difference the Stars Appeal Wi-Fi has made. My husband has been in hospital for eleven weeks. Christmas could have been a gloomy and depressing time despite visits from all the family who could be here. But eureka! Skype and email, access to free movies and TV have made an enormous difference to his recovery. I am sure we are not the only family spread across the world who need that contact, seeing and hearing one another. I could go on and on about the difference it has made, and he is just one old man. Think of all the young people and children! We just want to say a huge thank you for all your supporters' generosity and hard work in making it happen." **Patient's wife.**

Free charging stations
Patients coming to the Hospital in an emergency and, understandably, without their charging devices can keep their phone and tablets connected by utilizing one of the Stars Appeal Charging Stations. Located in both Major and Minors waiting areas within the A&E Department, the Stars Appeal Charging stations enable patients to keep their personal devices charged and connected for free at a potentially stressful time. Having observed a monthly usage of about 800 charges per month per unit, the Stars Appeal is now in the process of installing a charging station at the main entrance of the Hospital.

Stars Appeal Engagers
Led by Clinical Psychology and supported by Volunteering Services, the Stars Appeal Engagers is a well stablished, award winning companionship program for hospital patients. The program offers regular psychology trainings to a dedicated group of volunteers in order to better equip them to provide meaningful emotional support for older adults in hospital. A simple but effective and well stablished referral system enable staff on the wards to identify patients that will benefit from the service such as those with anxiety, depression and/or no visitors. These patients are visited by the specially trained Engaged volunteers, who provide cognitive stimulation via conversation and active listening. These visits, also referred by the clinical psychology team as 'interventions', are designed and adapted to meet each person's individual wishes, needs and level of functioning. Activities include games, newspaper discussion, reminiscence, social interaction, and cognitive stimulation.

This project relies on a part time Project Lead based at the Clinical Phycology team responsible for recruiting, facilitating training and managing a team of volunteers on a weekly basis as well as liaising with staff on the 16 wards in which the project operates.

Stars Appeal Live
Every week the Stars Appeal Live project brings music, dance, poetry, creative reminiscence and storytelling sessions to the Hospital. The charity funds a part-time project coordinator and a number of freelance artists who deliver the creative sessions to patients at the bedside. Staff, visitors and outpatients also benefit from the Stars Appeal Live programme which also offers sessions at the Hospital gardens and other public spaces such as the main entrance, corridors and cafeteria. This format is particular popular during the summer as well as commemorative dates such as Christmas or Mothers' Day. This approached helped lifting up the spirits of patients, visitors and staff across the Hospital and is now part of the scope of the main project.

"I wish you could stay all day, the time has vanished delightfully." **Patient**

"It has really lifted my wife's spirits... and mine too actually." **Patient's husband**

Hospital Chaplaincy
Admission to hospital can be full of uncertainty and anxiety for patients and their families. The chaplaincy team offers a service of 'being alongside' patients, their families and staff, to offer religious, spiritual and pastoral support, for people of all faiths and none.

The Charity provides funds for additional chaplaincy staff, totalling c.£60,000 each year, meaning that there is a chaplain available to those in need 24 hours a day, 365 days a year. It also allows additional capacity for the hospital Chaplains to promote activities that deliver emotional and spiritual support to people in the hospital on as well as visit wards and outpatients patients on a regular basis, proactively meeting patients and their families without the need of being referred first. This means that a more wide-reaching and personalised service can be offered to patients and families and weekly sessions can be run in the chapel for meditation, mindfulness, relaxation and quiet reflection for staff.

"Heartfelt thanks to your wonderful Chaplain, Frances, who kindly arranged, at very short notice, for my terminally ill wife and I to renew our marriage vows. Again thank you to everyone who made this extremely special moment possible." **Patient's husband.**

Staff Education, Wellbeing and Welfare
The charity actively seeks to support the health and wellbeing of Hospital staff as to enable them to provide the best possible care for the hospital patients. The charity funds additional training for medical staff as well as motivational and team building activities across the Trust. The Charity also helps enhancing facilities for staff, funding appliances, furnishing and fittings for staff rest areas where team members can have a well-earned break during or after a busy shift. We also facilitate a range of initiatives to recognize and celebrate the hard work and dedication of NHS staff across the Hospital.

The Stars Appeal also invests on the emotional wellbeing of hospital staff. We provide access to a dedicated counsellor for those in need of support from a trained psychologist familiar with the mental challenges faced by the NHS workforce.

This important work, which are open to all 4,500 staff and registered volunteers at the Hospital, help the Trust's workforce to lead happier, healthier and better prepared working lives which in turn enables them to provide an even higher standard of care for the patients at Salisbury Hospital.

The Stars Appeal Charity invests approximately £200,000 per annum on activities benefiting hospital staff. Much of this work is funded using income that has been specifically donated for the benefit of staff and through the Staff Lottery.

Hospital interior design & Arts Projects
The Stars Appeal provides the core funding for the Hospital Arts Department "ArtCare". ArtCare brings colour and inspiration to the Hospital through a patient-centred programme of creative projects including interior design, exhibitions, permanent artworks, performing arts and interactive activities. As well as major redesign of the interiors and exteriors of hospital buildings, ArtCare ensures that the hospital environment continues to welcome and inspire with the provision of artworks creating points of focus and opportunities for reflection for patients, visitors and staff with a temporary exhibition programme. ArtCare also run an arts workshop programme for Hospital staff which promotes staff wellbeing. The work of ArtCare actively enhances the Hospital experience of tens of thousands of patients and visitors each year. The project costs the charity around £86,000 per annum, which primarily meets costs of three members of staff. These staff seek additional funding in the form of project grants from other charitable organisations, from the Heritage Lottery Fund and from the Arts Council as well as small level of income from exhibitions and other professional Arts and Health work carried out in other Trusts.

"By supplementing medicine and care, the arts can improve the health of people who experience mental or physical health problems. Engaging in the arts can promote prevention of disease and build wellbeing." **London Arts in Health Forum**

The Hospital Environment - Imber Ward
The Stars Appeal is providing funding of £600,000 for equipment, including the latest patient monitoring system, furnishings and artwork to create a state-of-the-art, dementia-friendly environment. The construction of the ward has been funded by a £14m grant from NHS England, and was completed post year end.

Much of the Stars Appeal funding has been made possible thanks to the legacy gifts of those who have so kindly remembered the charity in their Wills. This generosity has been recognised in a special plaque at the entrance of Imber Ward. One of the legators who has been recognised at Imber Ward is Pamela Joan Joy. Her husband Richard said Pamela's legacy was "helping the many not the few" and praised the new ward.

"I am completely and utterly bowled over by what I have seen here at Imber Ward. It is wonderful. I am so proud of what Pam did and what all the other legators have done to create this project." **Mr. Joy**

The Hospital Environment - Development of Day Surgery Unit
The Stars Appeal helped fund significant enhancements to the Day Surgery Unit which now has a discharge lounge facility, two new consulting rooms and enhanced adult and children waiting areas. Stars Appeal funding has enabled the refurbishment, fitting and equipping of these high footfall areas within the Unit, improving the quality of the patient, staff and visitor experience and reducing the clinical feel of a busy unit by creating this enhanced environment within the new discharge lounge and waiting areas.

The Hospital Environment - Development of Gynae Outpatients
The Stars Appeal has helped Gynaecology patients and staff by funding top of the line medical facilities and equipment for the Outpatients Department. The Charity also made possible the creation, fitting and equipping of the Bluebell Suite. The Suite is a new treatment room for patients under the medical management of early pregnancy miscarriages, an experience that is extremely difficult, physically and emotionally, and potentially traumatic to patients and their families. Thanks to Stars Appeal funding, families who sadly suffer early pregnancy miscarriage can now be offered the choice to have sensitive procedures, such as Manual Vacuum Aspiration, in a comforting, calming and safe environment for patients and their partners at such a delicate time in their lives. The funding also enabled the furnishing of a dedicated, private waiting area for patients undergoing procedures at the Bluebell suite

The Hospital Environment - Benson Suite
The Benson Suite is a dedicated area next to the Labour Ward where families who experience the tragic death of a baby at birth can be treated in a private, dignified space and given the time they need to say goodbye. The charity provides ongoing funding each year to ensure these families get all the support they need and that the Suite continues to be a warm and welcoming safe haven.

The Stars Appeal continues to fund the post of a Stars Appeal Bereavement Midwife. The post holder not only helps bereaved families at the Benson Suite but also continues to provide much needed support for them in the coming months after their loss. Here are some testimonials from various families who have used the Benson Suite over the years:

"The Benson Suite gave us time with our daughter, time to be the parents we planned to be, time which we will remember forever and always be grateful for." **Parent**

"The Benson Suite provided a space where we could process the tragedy and come to terms with losing our babies. The staff were incredible, supporting us throughout and making us feel at ease."

"Without the help of the Bereavement midwife, life would have been even more difficult, but to have someone who phoned us once a week, asked how we were getting on, and signposting us to other support groups was fantastic."

"The Benson Suite is so important. It provides a space away from the Maternity Ward where you can spend time with your baby. You aren't rushed and can have all the time you need. Although it is a hospital setting, the Benson Suite doesn't feel clinical in the slightest. It meant the world to us both to have this support available."

The Hospital Environment - Gardens and Outside Spaces
Over the years the Stars Appeal have funded specially designed gardens and outdoor spaces for patients, staff and visitors. Located across the hospital site, they provide places where patients and their loved ones can take time away from the hospital environment, and where staff can have a well-earned break during or after a busy shift. The Stars Appeal funds a dedicated Stars Appeal Gardener to maintain and further develop those areas for patients, visitors and staff alike.

Festive Feel
Patients, visitors and staff have enjoyed a cheerful atmosphere at the hospital during the festivities with Christmas trees, lights, as well as additional Stars Appeal Live performances onsite as part of the "Christmas Countdown" initiative.

Our Future Plans

The Trustee continues to monitor the many changes being rolled out across the NHS. The future direction of the charity will be shaped by the reconfiguration of services and the plans for redesigning patient care to meet the needs of the future, influencing the priorities for spending charitable funds, and proposals for fundraising projects.

The Trustee will ensure the ongoing projects detailed above, along with regular one-off capital projects such as building and environmental enhancements and state-of-the-art equipment can continue to be funded through successful fundraising.

The Trustee will continue to enhance the process through which hospital staff can apply for funding ensuring the Charity remains an accessible source of funding for initiatives which meet our charitable aims.

Thank you
The Trustee of the Stars Appeal record their sincere thanks to all involved in the charity and especially to our brilliant donors, fundraisers and volunteers whose continued support enables us to help hundreds of patients at Salisbury District Hospital everyday and the NHS staff who care for them.

Financial Review

Assets
The net assets of the Charitable Funds as at 31st March 2024 were £15,395,000 (2023: £14,312,000). Overall net assets increased by £1,083,000. During the year the charity realised £nil (2023: £nil) of its equity-based investments in order to meet its spending commitments.

Investments
The Corporate Trustee invests its charitable funds through HSBC Private Bank (UK) Limited.

The Corporate Trustee continues to balance the greater risk posed by equity-based investment with the potential for higher returns. The Trustee aims to obtain a reasonable long-term overall return at moderate risk, and seeks to ensure there is a balance between 'ethical and socially responsible investment' and risk. As a result, investment in the processing and/or manufacture of tobacco products is not permitted.

The Corporate Trustee requires that all monies, apart from working capital, be invested primarily in equities and fixed interest investments to maximise the overall return consistent with an acceptable level of risk. Working capital is invested with the National Westminster Bank.

The performance of the investments is continuously monitored and reported to the Corporate Trustee on a quarterly basis, with the performance benchmarked against "HSBC Charities Benchmark UK Growth GBP". The HSBC Investment Manager attends alternate quarterly meetings to present their report.

Income
The charity continues to rely on donations, legacies and investment income as the main sources of income. This is supplemented by income arising from the provision of both national and regional education and training events for NHS staff.

The total income was £1,963,000 (2023: £1,920,000) which included legacies of £296,000 (2023: £379,000).

Fundraising
We are indebted to our many generous supporters from across the local community who enable the charity to continue to meet its objectives.

This generous support enables the continuation of the many ongoing charitable projects detailed in this report that benefit thousands of local people each year.

The Trustee is most grateful to all donors, volunteers and other supporters for their continued support of our fundraising activities.

Our approach to fundraising rests on positive supporter engagement in order to enable us to attract, steward and maintain support, while respecting the wishes of our supporters. To help us achieve this, we store supporter information using a fundraising database.

The Charity is registered with the Fundraising Regulator and contributes to the Fundraising Regulator levy on fundraising charities. We adhere to the Fundraising Regulator's Code of Practice and to Charity Commission guidelines. Trustees are aware of the Commission's six fundraising principles and ensure adherence by Charity staff:

1. Effective planning
2. Supervising fundraisers
3. Protecting charity reputation
4. Money and other assets
5. Ensuring compliance with laws and regulations
6. Following recognised standards; openness and accountability

Trustees and staff are aware of the need to protect the public and especially vulnerable people, so no cold call, telephone or face-to-face street fundraising is carried out, and no inducements are made to staff or volunteers. No professional fundraisers or commercial participators carried out any fundraising activities on behalf of the charity.

Failures to comply with fundraising standards will be reported to the Fundraising Regulator, as will complaints, for which there is guidance for the public on the Salisbury NHS Foundation Trust Website and an internal process to follow. There have been no complaints nor any recorded failures to comply with fundraising standards in in the last financial year.

Our privacy policy covers how we use the data provided by our supporters; it describes the ways in which supporters can opt out from communications. We provide website links to our privacy policy and to our subject access request policy.

Expenditure
During the year, the funds continued to support a wide range of charitable and health related activities benefiting both patients and staff. In general they are used to purchase goods and support services to supplement those provided by the NHS. For example charitable funds were used to purchase additional medical equipment, enhancing the medical treatment provided to patients.

The individual ward funds receive many donations specifically given to thank the nursing staff and these are used for charitable activities that will benefit staff. The charitable funds also enable medical, nursing and other staff to attend courses, not funded by the NHS, which will update them on the new ideas and modern techniques in their specialties.

Total expenditure incurred in the year was £1,980,000 (2023: £3,535,000), details of which are as follows:

Purchase of new equipment and facilities
The total spend on new medical equipment and facilities of £717,000 (2023: £2329,000) including support costs of £66,000 (2023: £56,000), represents a vital and valuable contribution to enhancing the provision of clinical care.
Expenditure in the year mainly consisted of Echocardiogram £118k, Digital X-ray £52k, Examination and treatment couch £51k, Endo Bronchial Ultrasound £50k, Scalp coolers £44k, 3D Optacal Coherence Tomography £37k, MVA Suite contribution £32k, Patient mobile phone charging stations £30k, Patient Wi-Fi £25k, Ultrasound £23k, Surgical Power Tools £22k and Childrens Playdeck netting £17k.

Expenditure in 2023 mainly consisted of £1,303k towards the new MRI and MRI suite (against the overall £1.7m commitment for the scheme), oral faciomaxillary equipment £150k, neonatal equipment £75k, vital sign monitors £75k, foetal monitors £73k, operating microscope £69k, cardiac monitoring equipment £38k, rehabilitation equipment £35k and patient warming equipment £19k.

Staff education and welfare
Staff education of £302,000 (2023: £342,000), including support costs of £78,000 (2023: £73,000), includes sending staff on training events and running internal courses.

Patient welfare
The patient welfare heading of £650,000 (2023: £605,000) including support costs £70,000 (2023: £63,000), includes the provision for Art Care of £131,000 (2023: £165,000), computer equipment, software and support £33,000 (2023: £54,000) and furniture and fittings of £135,000 (2023: £160,000).

Expenditure on raising funds
The charity repays the Trust for the salaries of the Head of Fundraising and the Fundraising Co-ordinators, and in order to keep transaction costs to a minimum and to simplify the approval processes, the charity relies on the NHS Foundation Trust to identify the appropriateness of funding requests.

Fundraising direct costs of £124,000 (2023: £88,000) represent 6.3% (2023: 4.6%) of the total income received in the year.

In addition to fundraising direct costs, other expenditure incurred on raising funds is: fundraising events, £109,000 (2023: £96,000); investment management, £61,000 (2023: £59,000); and allocated support costs, £17,000 (2023: £16,000).

Grant making policy
In making grants, the Trustee requires that the activity falls within the objects of the charity, that the grant request is supported by the Trust and funds are available to meet the request. Where funds are under the day to day management of a fund manager, the fund manager may incur any expenditure, subject to the authorised expenditure limits, 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.

Reserves policy
Free reserves, as defined by the Trustee, are those that are available to utilise on activities for the benefit of the public in furtherance of the Charity's objectives but which are not yet designated for a specific purpose. The free reserves as at 31 March 2024 were £5,923,000 compared with £6,280,000 for the year ending 31 March 2023.

The Trustee believes a target level of free reserves should be maintained that would be sufficient to enable the Charity to meet the long term and on-going financial obligations into which the Trustee has committed the Charity, which amounted to £3,482,000 at 31 March 2024 (2023: £3,057,000).

The free reserves includes 14 unrestricted legacies totalling £1,173,000, the Trustee is considering how this should be spent and how to recognise the legators.

The Trustee asks fund managers to draw up 3 year plans so that existing funds held can be spent appropriately in accordance with donors' expectations and to help the fundraising team with planning their activities where additional funds may be required to achieve larger schemes.

Trustee's 2023/24 Annual Report for Salisbury District Hospital Charitable Fund

Trustee's Responsibility Statement

The Trustee is responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the Trustee to prepare financial statements for each financial year. The Trustee has to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The Trustee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that they are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business; and
- observe the methods and principles in the Charities SORP (FRS102).

The Trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved on behalf of the Corporate Trustee

Ian Green OBE
Chair of Salisbury District Hospital Charitable Fund

Dated …… 10th January, 2025

Independent auditors report to the corporate trustee of for Salisbury District Hospital Charitable Funds

We have audited the financial statements of Salisbury District Hospital Charitable Funds (the “charity”) for the year ended 31st March 2024 which comprise the Statement of Financial Activities, Balance Sheet, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Opinion

In our opinion the consolidated financial statements:

i) give a true and fair view of the state of the affairs of the charity as at 31st March 2024 and of its total income and expenditure, for the year then ended;

ii) have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

iii) have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustee's with respect to going concern are described in the "The Trustee's Responsibility Statement" of this report.

Other information

The corporate trustee is responsible for the other information. The other information comprises the information included in the Trustee's Annual report other than the financial statements and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

(i) the information given in the Trustee's Annual Report is inconsistent in any material respect with the financial statements;
(ii) sufficient accounting records have not been kept;
(iii) the financial statements are not in agreement with the accounting records and returns; or
(iv) we have not received all the information and explanations we require for our audit.

Responsibilities of the corporate trustee

As explained more fully in the trustee's responsibility statement, set out on page 11, the corporate trustee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the corporate trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the corporate trustee is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the corporate trustee either intends to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

We ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify and recognise non-compliance with applicable laws and regulations and they remained alert to instances of non-compliance throughout the audit;

We identified the legal and regulatory requirements applicable to the charity through discussions with those charged with governance and management, and from our knowledge and experience of the Charity sector; and

We ensured that the laws and regulations which we identified were communicated to the engagement team and that they remained alert to instances of non- compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material mis-statement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to their assessment of the risk of fraud and their knowledge of actual, suspected or alleged; and
- considering the effectiveness of internal controls to mitigate the risks of fraud and non-compliance with laws and regulations.

We addressed the risk of fraud through management bias and the over-ride of controls by assessing whether judgements and assumptions made by management were indicative of potential bias and by investigating the rationale behind significant or unusual transactions. In order to address the risk of irregularities we carried out procedures which included agreeing the financial statements to underlying documentation and enquiring of management as to actual and potential litigation and instances of non-compliance.

We obtain an understanding of internal control relevant to the audit in order to design procedures that are appropriate to our audit objectives, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.

There are inherent limitations in these audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would be aware of non-compliance. Auditing standards also limit the procedures required to identify non-compliance to enquiry of management and inspection of relevant correspondence. Furthermore misstatements due to fraud can be harder to detect that those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of our auditor's report.

Use of our report

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

Fletcher & Partners
Chartered Accountants and Statutory Auditors
Salisbury
Date 16 January 2025

Fletcher & Partners is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Trustee's 2023/24 Annual Report for Salisbury District Hospital Charitable Fund
Statement of Financial Activities for the year ending 31 March 2024

	Note	Restricted Funds	Unrestricted Funds	Total Funds 2024	Total Funds 2023
		£000	£000	£000	£000
Income and endowments from:					
Donations and legacies	3	572	663	1,235	1,348
Charitable activities	4	32	111	143	125
Other trading activities	5	65	267	332	259
Investments	7	-	253	253	188
Total incoming resources		**669**	**1,294**	**1,963**	**1,920**
Expenditure on:					
Raising funds	8	(3)	(308)	(311)	(259)
Charitable activities					
- Medical equipment and facilities	10	(407)	(310)	(717)	(2,329)
- Staff education and welfare	11	(75)	(227)	(302)	(342)
- Patient education and welfare	12	(234)	(416)	(650)	(605)
		(716)	(953)	(1,669)	(3,276)
Total expenditure		**(719)**	**(1,261)**	**(1,980)**	**(3,535)**
Gain/ (loss) on investment assets		-	1,100	1,100	(287)
		-	1,100	1,100	(287)
Net income/ (expenditure)		**(50)**	**1,133**	**1,083**	**(1,902)**
(Loss) on revaluation of tangible fixed assets		-	-	-	(81)
Transfers between funds		32	(32)	-	-
Net movement in funds		**(18)**	**1,101**	**1,083**	**(1,983)**
Reconciliation of funds					
Total funds brought forward		5,278	9,034	14,312	16,295
Total funds carried forward		**5,260**	**10,135**	**15,395**	**14,312**

All amounts relate to the continuing activities of the charity. The charity has no recognised gains and losses other than those included in the results above, and therefore no separate statement of total recognised gains and losses has been presented. The notes at pages 16 to 31 form part of these financial statements.

Trustee's 2023/24 Annual Report for Salisbury District Hospital Charitable Fund
Balance Sheet as at 31 March 2024

	Note	Restricted Funds	Unrestricted Funds	Total Funds 2024	Total Funds 2023
		£000	£000	£000	£000
Fixed assets:					
Tangible assets	21	-	401	401	1,833
Investments	19	2,121	6,890	9,011	8,110
Total Fixed Assets		**2,121**	**7,291**	**9,412**	**9,943**
Current assets:					
Short Term Investments	22	-	596	596	269
Debtors	23	-	211	211	226
Non-current assets held for sale	24	1,415	-	1,415	-
Cash at bank and in hand		1,869	2,087	3,956	4,288
Total Current Assets		**3,284**	**2,894**	**6,178**	**4,783**
Liabilities:					
Creditors falling due within one year	25	(145)	(50)	(195)	(414)
Net Current assets		**3,139**	**2,844**	**5,983**	**4,369**
Total assets less liabilities		**5,260**	**10,135**	**15,395**	**14,312**
The funds of the charity					
Expendable endowment funds		-	-	-	-
Restricted income funds		5,260	-	5,260	5,278
Revaluation reserve		-	1,794	1,794	1,812
Unrestricted funds - General		-	7,111	7,111	6,427
Unrestricted funds - Designated		-	1,230	1,230	795
Total charity funds	**26**	**5,260**	**10,135**	**15,395**	**14,312**

The notes at pages 16 to 31 form part of these financial statements.

The financial statements were approved by the Corporate Trustee on 10th January 2025 and were signed on its behalf by:

Ian Green OBE, Chair of Salisbury District Hospital Charitable Fund

Signed:

Notes on the accounts

1. Accounting Policies

(a) Basis of preparation
The financial statements have been prepared in £ sterling as the functional currency and on a going concern basis under the historic cost convention as the Charity has net current assets and the Trustee considers that the Charity is able to settle all liabilities as they fall due for at least 12 months from the date of signing these accounts and there are no material uncertainties about the Charity's ability to continue.

The Trustee has been presented with a forward looking cash forecast covering the twelve months from the date of signing of these accounts, which makes assumptions as to potential reductions in cash donations that Covid-19 might cause. The Trustee is content that the Charity is, and will remain, a going concern.

The exceptions to the historical cost convention are: investments, that are included at market value; and fixed assets comprising land and buildings, which are valued as indicated in note 1(l) below, as deemed appropriate by the Trustee. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011.

The Charity's Corporate Trustee has assessed its relationship to the Charity and determined it to be a subsidiary because the Corporate Trustee is exposed to, or has rights to, variable returns and other benefits for itself, patients and staff from its involvement with the Charity and has the ability to affect those returns and other benefits through its power over the Charity; the Corporate Trustee, therefore, includes the Charity in its consolidated financial statements.

The consolidated financial statements are prepared under International Financial Reporting Standards and are available to the public at www.salisbury.nhs.uk In these financial statements the Charity is considered to be a qualifying entity (for the purpose of this FRS) and has applied the exemptions available under FRS 102 in respect of the requirement to present a cashflow statement. Having given regard to Public Benefit Entity guidance the Corporate Trustee considers the Charity to be a Public Benefit Entity.

(b) Critical accounting estimates and judgements

The value of land and buildings is £401k (2023: £1,833k): This is the most significant estimate in the accounts and is based on the professional judgements of the Charity's independent valuers with extensive knowledge of the physical estate and market factors. The value does not take into account potential future changes in economic value which cannot be predicted with any certainty.

(c) Funds structure
Restricted funds are funds that are to be used in accordance with specific restrictions imposed by the donor, or where the donor has restricted the use of their donation to a specified ward, patients', nurses' or project fund. Where the restriction requires the gift to be invested to produce income but the trustee has the power to spend the capital, it is classed as expendable endowment.

Unrestricted income funds comprise those funds that the Trustee is free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include general funds, where the donor has not specified or restricted the use the Charity may make of their donation, and designated funds, where the Trustee has set aside general funds for a specific purpose. General funds additionally generate income from Gift Aid, investment income, interest and donations given specifically to cover running costs.

The material funds held are disclosed in note 26.

(d) Incoming resources
All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

(e) Incoming resources from legacies
Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable; this will be once confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made, or property transferred, and once all conditions attached to the legacy have been fulfilled.

(f) Resources expended
Expenditure is recognised when a liability is incurred.

Grants are only made to related or third party NHS bodies and non-NHS bodies in furtherance of the charitable objects of the funds. A liability for such grants is recognised when any conditions associated with the grant(s) are met.

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

(h) Allocation of overhead and support costs
Overhead and support costs have been allocated as a direct cost. Management and administration costs are apportioned across Charitable Activities using the average fund balance method, as shown in notes 14 and 15.

(i) Costs of generating funds
The costs of generating funds are the cost of Investment Fund management fees, together with the Director of Fundraising and the Fundraising Co-ordinator costs recharged by Salisbury NHS Foundation Trust.

(j) Charitable activities
Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs comprise direct costs and an apportionment of overhead and support costs as shown in notes 14 and 15.

(k) Governance costs
Governance costs are classified as a support cost and have been apportioned to fundraising activities and charitable activities.

(l) Fixed assets
Capitalisation
All assets falling into the following categories are capitalised:
i. tangible assets which are capable of being used for more than one year, and have a cost equal to or greater than £5,000.
ii. groups of tangible fixed assets which are interdependent or would normally be provided or replaced as a group with a total value in excess of £5,000 and an individual value of £250 or more.

Valuation
Tangible fixed assets are valued as follows:
i. Land and buildings are stated at open market value for their existing use. Valuations are carried out professionally at five yearly intervals. The last valuation was made on 31 March 2023 by a senior surveyor and RICS registered valuer of Gerald Eve LLP. Between valuations an appropriate index is applied to revalue the assets.

ii. Fixtures, Fittings and Equipment is valued at the lower of estimated net replacement cost or recoverable amount.

Depreciation
i. Depreciation is charged on each main class of tangible asset as follows: land and assets in the course of construction are not depreciated. Buildings, installations and fittings are depreciated on their revalued amount over the assessed remaining life of the asset as advised by professional valuers. At 31 March 2023 the buildings were given remaining lives of 40 years.
ii. Each equipment asset is depreciated over its expected life
iii. Impairments, where incurred in the year by virtue of revaluation of the fixed assets are separately identified, charged to the funds of the charity and to the Statement of Financial Activities with the balance sheet reflecting the revalued amounts.

De-recognition
Assets intended for disposal are reclassified as 'held for sale' once the sale is highly probable and the asset is available for immediate sale in its present condition.
Following reclassification, depreciation ceases to be charged. Assets are de recognised when all material sale contract conditions have been met.
The profit or loss arising on disposal of an asset is the difference between the sale proceeds, less costs to sell and the carrying amount and is recognised in the SOFA.

Artwork
Artwork assets costing £641,700 (2,961 in number) have been accumulated over the past 22 years. These assets do not satisfy the above criteria for capitalisation.

(m) Investments fixed assets
Investment fixed assets are shown at market value.
i. Quoted stocks and shares are included in the balance sheet at mid-market price, ex-div.
ii. Other investment fixed assets are included at the Corporate Trustee's best estimate of market value.

(n) Debtors
Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

(o) 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 liability.

(p) Provisions
Provisions are recognised when the Charity has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

(q) Investment gains/ losses and income
All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (or 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). These are not distributed.

Realised gains, investment income and interest received are held in a specified fund. The costs of running the fundraising team activities, including their salaries, and the administration fee levied by the Trust on the Charity are charged to this fund. The net balance is then available for distribution. When distributed it is allocated equitably across all funds (unrestricted and restricted) based on their balances.

(r) Employees
The charity does not directly employ any personnel.

Salary, benefit and expenses costs incurred by the Trust on employees of the Trust employed to work with the charity are recharged by the Trust to the charity at cost without mark-up.

(s) Pensions
Employees of the Trust who are employed to work with the charity are entitled to join the NHS Pensions Scheme, the provisions of which cover past and present employees. Details of the benefits payable under these provisions can be found on the NHS Pensions website at www.nhsbsa.nhs.uk/pensions.

Past and present employees are covered by the provisions of the two NHS Pension Schemes. Both schemes are unfunded, defined benefit schemes that cover NHS employers, general practices and other bodies, allowed under the direction of Secretary of State for Health and Social Care in England and Wales. The scheme is not designed in a way that would enable employers to identify their share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as though it is a defined contribution scheme: the cost to the Trust is taken as equal to the employer's pension contributions payable to the scheme for the accounting period. The contributions are charged to operating expenses as and when they become due.

Additional pension liabilities arising from early retirements are not funded by the scheme except where the retirement is due to ill-health. The full amount of the liability for the additional costs is charged to the operating expenses at the time the trust commits itself to the retirement, regardless of the method of payment.

2. Related party transactions
The Salisbury NHS Foundation Trust is the main beneficiary of the charity. The charity has provided funding to the NHS Trust for approved expenditure made on behalf of the charity. During the year none of the members of the NHS Trust Board or senior NHS Trust staff or parties related to them were beneficiaries of the charity.

Salisbury District Hospital Charitable Fund leases to Salisbury NHS Foundation Trust land and buildings. Details of the leases are provided in note 18.

Neither the Corporate Trustee nor any member of the NHS Foundation Trust Board has received honoraria, emoluments or expenses in the year. The Trustee has purchased trustee indemnity insurance.

3. Income from donations and legacies

	Restricted Funds £000	Unrestricted Funds £000	Total 2024 £000
Donations	339	531	870
Legacies	170	126	296
Grants	63	6	69
	572	**663**	**1,235**

	Restricted Funds £000	Unrestricted Funds £000	Total 2023 £000
Donations	244	725	969
Legacies	120	259	379
Grants	-	-	-
	364	**984**	**1,348**

4. Income from charitable activities

	Restricted Funds £000	Unrestricted Funds £000	Total 2024 £000
Rockbourne Fair	-	75	75
Walk for Wards	32	36	68
Total	**32**	**111**	**143**

	Restricted Funds £000	Unrestricted Funds £000	Total 2023 £000
Rockbourne Fair	-	75	75
Walk for Wards	22	28	50
Total	**22**	**103**	**125**

5. Analysis of income from other trading activities

	Restricted Funds £000	Unrestricted Funds £000	Total 2024 £000
Christmas Raffle	-	24	24
Book shop	1	44	45
Sponsored events	-	55	55
Hire and rental income	-	42	42
Course fee income	3	2	5
Art Project	2	2	4
Staff Lottery	-	82	82
Medical tests, trials and fees	4	-	4
Other	55	16	71
Total	**65**	**267**	**332**

	Restricted Funds £000	Unrestricted Funds £000	Total 2023 £000
Christmas Raffle	-	8	8
Book shop	-	39	39
Sponsored events	-	33	33
Hire and rental income	-	42	42
Course fee income	2	-	2
Art Project	6	7	13
Staff Lottery	-	80	80
Medical tests, trials and fees	4	-	4
Other	11	27	38
Total	**23**	**236**	**259**

Included within Other is re-imbursement income in respect of expenditure of £54,000 (2023: £25,000).

6. Role of volunteers

The Charity, as is the case with the whole of the charitable sector, is reliant on a team of volunteers for its smooth running and without whom the Charity would not be able to function.

Fund managers are Trust employed senior ward and departmental managers that give freely of their spare time to ensure that funds designated by the Trustee, or the donor, to be spent for a particular purpose or in their particular ward or department are spent in accordance with the Corporate Trustee's or donor's wishes. Fund managers have delegated responsibility to spend up to £10,000, subject to the agreement of the Chief Financial Officer that it meets the terms of their fund.

Approximately 60 volunteers actively fund raise for the Charity; 16 volunteer on a shift rota to help run the book stall in the hospital's main entrance, 4 assist in the fundraising office, and a further 40 assist at fundraising events such as Walk for Wards and Rockbourne fair.

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

7. Investment Income

The investment income comprises:

	Restricted Funds £000	Unrestricted Funds £000	Total 2024 £000
Dividends from investments held in UK	-	71	71
Dividends from investments held outside the UK	-	117	117
Interest	-	65	65
Total	**-**	**253**	**253**

	Restricted Funds £000	Unrestricted Funds £000	Total 2023 £000
Dividends from investments held in UK	-	67	67
Dividends from investments held outside the UK	-	94	94
Interest	-	27	27
Total	**-**	**188**	**188**

The Charity uses investment income, in the first instance, to fund the activities, including salaries, of the fundraising team.

8. Analysis of expenditure on raising funds

	Restricted Funds £000	Unrestricted Funds £000	Total 2024 £000
Fundraising direct costs	-	124	124
Costs associated with fundraising events	3	106	109
Investment management	-	61	61
Support costs (see note 14)	-	17	17
Total	**3**	**308**	**311**

	Restricted Funds £000	Unrestricted Funds £000	Total 2023 £000
Fundraising direct costs	-	88	88
Costs associated with fundraising events	-	96	96
Investment management	-	59	59
Support costs	-	16	16
Total	**-**	**259**	**259**

9. Analysis of charitable expenditure

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

Grants were approved in favour of the partner organisation, Salisbury NHS Foundation Trust, to carry out activities that will benefit the staff and the NHS patients and their families. The Charity incurred expenditure with third parties in pursuance of those grants or reimbursed expenditure incurred by them.

	Grant funded activity £000	Support costs £000	Total 2024 £000	Total 2023 £000
Medical equipment and facilities	651	66	717	2,329
Staff education and welfare	224	78	302	342
Patient education and welfare	580	70	650	605
	1,455	**214**	**1,669**	**3,276**

10. Medical Equipment and Facilities

The total costs relate to the following expenditure:

	Restricted Funds £000	Unrestricted Funds £000	Total 2024 £000
Medical equipment	340	183	523
Facilities	67	61	128
Support costs (see note 14)	-	66	66
	407	**310**	**717**

The total spend on new medical equipment and facilities of £717,000 (2023: £2329,000) including support costs of £66,000 (2023: £56,000), represents a vital and valuable contribution to enhancing the provision of clinical care.
Expenditure in the year mainly consisted of Echocardiogram £118k, Digital X-ray £52k, Examination and treatment couch £51k, Endo Bronchial Ultrasound £50k, Scalp coolers £44k, 3D Optacal Coherence Tomography £37k, MVA Suite contribution £32k, Patient mobile phone charging stations £30k, Patient Wi-Fi £25k, Ultrasound £23k, Surgical Power Tools £22k and Childrens Playdeck netting £17k.

10. Medical Equipment and Facilities (continued)

	Restricted Funds £000	Unrestricted Funds £000	Total 2023 £000
Medical equipment	1,528	527	2,055
Facilities	73	145	218
Support costs (see note 14)	-	56	56
	1,601	**728**	**2,329**

Expenditure in 2023 mainly consisted of £1,303k towards the new MRI and MRI suite (against the overall £1.7m commitment for the scheme), oral faciomaxillary equipment £150k, neonatal equipment £75k, vital sign monitors £75k, foetal monitors £73k, operating microscope £69k, cardiac monitoring equipment £38k, rehabilitation equipment £35k and patient warming equipment £19k.

11. Staff Education and Welfare

The charity undertook direct charitable activities, including education and training.

	Restricted Funds £000	Unrestricted Funds £000	Total 2024 £000
Staff costs associated with support of staff	-	-	-
Staff training	22	9	31
Publications	-	-	-
Course travel expenses	1	-	1
Entertainment and recreation	4	62	66
Course other expenses	20	14	34
Travel expenses	1	-	1
Other	27	64	91
Support costs (see note 14)	-	78	78
Total	**75**	**227**	**302**

	Restricted Funds Restated £000	Unrestricted Funds Restated £000	Total 2023 Restated £000
Staff costs associated with support of staff	80	-	80
Staff training	29	6	35
Publications	-	-	-
Course travel expenses	1	-	1
Entertainment and recreation	39	26	65
Course other expenses	12	11	23
Travel expenses	-	-	-
Other	37	28	65
Support costs (see note 14)	-	73	73
Total	**198**	**144**	**342**

12. Patient Welfare

	Restricted Funds £000	Unrestricted Funds £000	Total 2024 £000
Staff costs associated with support of patients	55	138	193
Entertainment, recreation and beverages	24	12	36
Computer equipment, software and support	38	(5)	33
Furniture and fittings	73	62	135
Electrical equipment	4	-	4
ArtCare	-	131	131
Other expenses	40	8	48
Support costs (see note 14)	-	70	70
Total	**234**	**416**	**650**

12. Patient Welfare (continued)

	Restricted Funds £000	Unrestricted Funds £000	Total 2023 £000
Staff costs associated with support of patients	-	78	78
Entertainment, recreation and beverages	18	13	31
Computer equipment, software and support	54	-	54
Furniture and fittings	76	84	160
Electrical equipment	5	2	7
ArtCare	-	165	165
Other expenses	18	29	47
Support costs (see note 14)	-	63	63
Total	**171**	**434**	**605**

Included within Other are leaflets, books and stationery of £4,000 (2023: £2,000), vCreate Neurology Software £9,000 (2023: £nil), toiletries for patients £5,000 (2023: £nil) and aromatherapy expenditure for patients £15,000 (2023: £15,000).

13. Allocation of Overheads

Allocation and apportionment of support costs	Raising funds £000	Charitable activities £000	2024 Total £000	Basis of apportionment
Financial administration	12	36	48	Allocated on time
Charity management	2	154	156	Governance
Depreciation	-	17	17	Allocated on main beneficiaries of fixed assets
Bank charges	1	-	1	Governance
Auditor's remuneration	2	7	9	Governance
Total	**17**	**214**	**231**	

14. Allocation of Support Costs (see note 13)

Apportionment of support cost across charitable activities	Medical research and clinical support £000	Medical equipment and facilities £000	Staff education and welfare £000	Patient welfare £000	Total allocated £000
Financial administration from Salisbury NHS FT	-	12	12	12	36
Charity management	-	51	52	51	154
Auditor's remuneration	-	3	2	2	7
Depreciation	-	-	12	5	17
Total	**-**	**66**	**78**	**70**	**214**

15. Auditor's remuneration

The auditor's remuneration of £8,000 (net of VAT) for 2023-24 (2023: £8,000) related solely to the audit with no other additional work being undertaken (2023: £nil).

16. Trustee remuneration, benefits and expenses

Members of the Board of Salisbury NHS Foundation Trust give their time freely and receive no remuneration for the work that they undertake to act as corporate trustee. However, they can claim expenses to reimburse them for costs that they incur in fulfilling their duties.

Trustee expenses claimed were £nil (2023: nil).

17. Analysis of staff costs and remuneration of key management personnel

The Trust directly employs staff whose specific duties are to raise funds for the Charity, or to manage the Charity. The costs incurred by the Trust in employing these staff members is reimbursed in full at cost, without mark-up.

	2024 £000	2023 £000
Salaries and wages	229	168
Social security costs	23	18
Employers pension contribution	31	24
	283	**210**

The average number of employees during the year was 6.7 (2023: 4.9).

The Trustee considers its key management personnel to be the trustee. The total employment benefits including employer pension contributions of the key management personnel were £nil (2023:£nil).

No employees earned a salary in excess of £60,000 (2023: none).

18. Operating Leases

As lessor
The Salisbury District Hospital Charitable Fund leases to Salisbury NHS Foundation Trust land and buildings.

Receipts recognised as an income

	2024 Total £	2023 Total £
Minimum lease payments	**41,500**	**41,500**

Total future minimum lease income

	2024 Total £	2023 Total £
Receivable:		
Within 1 year	13,000	13,000
Between 1 and 5 years	-	-
After 5 years	-	-
Total	**13,000**	**13,000**

The lessee has continued to pay the rental amounts in 2023-24 previously agreed in the lease agreements despite the expiry of the leases.

The gross value of the assets under these leases is £401,000 (2023: £1,833,000), and accumulated depreciation charge is £nil (2023: £nil).

19. Fixed asset investments

	2024 Market Value £000	2023 Market Value £000
Fixed interest	1,105	1,215
Equity held in the UK	1,559	947
Equity held outside the UK	5,868	5,316
Alternative investment (e.g. funds investing in such areas as property, infrastructure and private equity)	479	632
Total	**9,011**	**8,110**

20. Movement in fixed asset investment

	2024	2023
	£000	£000
Market value brought forward as at 31 March 2023	8,110	8,099
Additions to investments at cost	4,674	3,160
Disposals at carrying value	(4,862)	(2,914)
Add net gain/ (loss) on revaluation	1,089	(235)
Market value as at 31 March 2024	**9,011**	**8,110**

21. Fixed asset

	Freehold Land	Buildings	Total
	£000	£000	£000
Total Tangible Fixed Assets:			
Brought forward at 1 April 2023	960	873	1,833
Additions	-	-	-
Revaluation			-
Transfer to assets held for sale	(559)	(873)	(1,432)
Disposals	-	-	-
Balance at 31 March 2024	401	-	401
Accumulated Depreciation:			
Brought forward at 1 April 2023	-	-	-
Charge for the year	-	13	13
Revaluation	-	-	-
Transfer to assets held for sale		(13)	(13)
Disposals	-	-	-
Balance at 31 March 2024	-	-	-
Net Book Value at 31 March 2024	**401**	**-**	**401**
Net Book Value at 31 March 2023	960	873	1,833
Historic cost at 31 March 2024	**202**	**267**	**469**
Historic cost at 31 March 2023	202	267	469

The Land and Buildings were revalued at 31 March 2023 by a RICS qualified and registered valuer at Gerald Eve LLP.

22. Current asset investments

	2024	2023
	£000	£000
Assigned life insurance policies by donor	134	134
Capital Account	277	68
Income Account	185	67
Total	**596**	**269**

23. Debtors

	2024	2023
	£000	£000
Accrued income	188	216
Other	23	10
Total	**211**	**226**

24. Non-current assets for sale and assets in disposal groups

	2024	2023
	£000	£000
Net Book Value of non-current assets for sale		
Carrying value at 1 April	-	-
Assets classified as available for sale in the year	1,415	-
Carrying value at 31 March	**1,415**	**0**

The Trustee, following a review of core operations, has placed the Charity's residential properties up for sale.

25. Analysis of current liabilities

	2024 £000	2023 £000
Trade creditors	144	364
Accruals	33	34
Deferred income	18	16
Total	**195**	**414**

Trade creditors represents sums owed at the year end by the charity to a related party, Salisbury NHS Foundation Trust, for costs incurred by the NHS Trust on behalf of the charity in the furtherance of the charity's objects.

Deferred income - the Charity accepts refundable deposits from exhibitors to enable them to secure their pitch at the Rockbourne Fair. The deposits are then offset by the exhibitors after the event when they donate a portion of their event profits to the Charity.

	2024 £000	2023 £000
Deferred income brought forward	16	15
Amounts deferred in year	18	16
Amounts released	(16)	(15)
Deferred income carried forward	**18**	**16**

26. Analysis of material funds

	Balance 31 March 2023 £000	Incoming resources £000	Resources expended £000	Transfers £000	Gains and losses £000	Balance 31 March 2024 £000
Unrestricted and Designated Funds						
General Patients Fund	2,571	608	(110)	30	-	3,099
Property Fund	1,812	-	(13)	(5)	-	1,794
Unrealised Gain Fund	100	-	-	-	1,145	1,245
Investment Income Fund	1,278	297	(379)	(20)	(45)	1,131
Legacy - Joan Rosemary Joyce	681	-	(190)	-	-	491
General Staff Fund	397	93	(156)	-	-	334
Legacy - Stella Cruse	245	-	-	-	-	245
Legacy - Mary Edna Paddock	87	1	-	-	-	88
Legacy - Linda Seale	280	-	(73)	(136)	-	71
Rockbourne Fair Charitable Fund	17	77	(25)	-	-	69
Petra Desert Trek 2022	29	39	-	-	-	68
Legacy - Linda Marion Isaacs	50	(5)	-	-	-	45
Legacy - Kenneth Oswald Rowe	-	44	-	-	-	44
Legacy - Sandra Wakely	40	-	-	-	-	40
Legacy - Doreen de Winton Whistance	143	3	-	(146)	-	-
Legay - Eileen Homby	100	-	-	(100)	-	-
Legacy - Donald Francis Lawes	100	-	-	(100)	-	-
Legacy - Joyce Coles	76	-	(76)	-	-	-
Legacy - Edna May Gillingham	52	-	-	(52)	-	-
Material Unrestricted Funds	8,058	1,157	(1,022)	(529)	1,100	8,764
Other Unrestricted Funds	181	42	(73)	(9)	-	141
	8,239	**1,199**	**(1,095)**	**(538)**	**1,100**	**8,905**
Children's Major Project Fund	381	-	-	-	-	381
New Ward - (Equipment)	-	-	-	370	-	370
Clinical Education Programme Fund	135	-	(2)	-	-	133
New Ward (Furnishing/Fittings)	-	-	-	77	-	77
Discharge Lounge	-	-	(18)	90	-	72
Wessex Regional Genetics Fund	81	2	(18)	(2)	-	63
Stars Appeal Flagged Fund	-	20	-	9	-	29
Charity Management & Administration Fund	56	-	(34)	(2)	-	20
Capital Project 3 - temporary	-	64	-	(53)	-	11
Engage Fund	8	-	(20)	18	-	6
Maternity Birth Unit & Enhancements	65	-	(3)	(62)	-	-
Other Designated Funds	69	9	(71)	61	-	68
Designated Funds Total	**795**	**95**	**(166)**	**506**	**-**	**1,230**
Unrestricted and Designated Funds Total	**9,034**	**1,294**	**(1,261)**	**(32)**	**1,100**	**10,135**

26. Analysis of material funds (continued)

	Balance 31 March 2023 £000	Incoming resources £000	Resources expended £000	Transfers £000	Gains and losses £000	Balance 31 March 2024 £000
Restricted Funds						
Legacy - Margaret Smith	733	-	(52)	(15)	-	666
Cancer Research Fund	654	-	-	-	-	654
Legacy - Graham Ian Sherren	389	-	-	-	-	389
Pembroke Unit Fund	358	123	(52)	-	-	429
Legacy - Leonard Reginald Silver	245	-	-	-	-	245
Legacy - William Frank Elliott	341	-	(171)	59	-	229
Breast Unit Fund	193	52	(4)	(15)	-	226
Spinal Unit General Fund	181	27	(11)	1	-	198
Legacy - Maureen Foster	168	-	-	-	-	168
Legacy - Pamela Jean Joy	148	-	-	(2)	-	146
Neonatal Unit Fund - Stars Appeal	91	28	6	9	-	134
Legacy - Josine Delphine Marie Connell	128	-	-	-	-	128
Cardiac Care, Training & Equipment Fund	97	7	(7)	-	-	97
Radnor Ward Patients Fund	79	13	(4)	8	-	96
Odstock Burns & Plastics Patients Fund	84	6	(1)	2	-	91
Children's Unit Stars Appeal Patient Fund	111	33	(60)	-	-	84
CSE Fund	59	-	-	-	-	59
Legacy - Anonymous Legator	-	100	(44)	-	-	56
Diabetes Fund	51	1	(1)	-	-	51
Dermatology & Skin Cancer Fund	44	5	-	-	-	49
Clinical Radiology Fund	48	3	(5)	-	-	46
Wessex Rehabilitation Association Fund	45	3	(2)	-	-	46
Urology & Prostate Cancer Fund	33	10	(2)	-	-	41
South Coast Anatomy Fund	40	-	-	-	-	40
CSE FES Research Stars Appeal Fund	39	1	-	-	-	40
Rheumatology Patients Fund	31	-	(1)	10	-	40
ENT Department Patients Fund	37	1	(1)	2	-	39
Benson Suite Fund	47	21	(32)	-	-	36
Finance Reimbursement Fund	41	-	(5)	-	-	36
Eye Clinic	28	40	(37)	2	-	33
Cancer Prehab to Rehab Fund	-	33	(15)	-	-	18
Legacy - James Johnston	45	-	(1)	(15)	-	29
AD1 Fund	83	-	(83)	-	-	-
Stars Appeal MRI Scanner Campaign	(50)	50	-	-	-	-
Material Restricted Funds	4,621	557	(585)	46	-	4,639
Other Restricted Funds	657	112	(134)	(14)	-	621
Restricted Funds Total	**5,278**	**669**	**(719)**	**32**	**-**	**5,260**
Funds Total	**14,312**	**1,963**	**(1,980)**	**-**	**1,100**	**15,395**

Transfers represent: (i) distribution of previously unrealised gains now realised on the sale of investments; (ii) the use of general funds to make improvements to fixed assets, (iii) where two restricted funds have a common purpose, transfers may be made to support an individual project which matches their restriction; (iv) General funds may be designated for a particular purpose should the Trustees decide this to be appropriate; and (v) Following consultation with the Charity Commission funds previously labelled as restricted were reviewed and evaluated as being designated.

Stars Appeal MRI Scanner Campaign - Following changes to ventilation regulations resulting from Covid-19 and inflationary pressures brought about by world events the MRI Fund at 31st March 2023 had overspent and was showing an overdrawn position of £50k. The Trust re-imbursed the Charity for this overspend in September 2023 bringing the balance to zero and the fund was closed.

26. Analysis of material funds (continued)

Name of Fund	Description of the nature and purpose of each fund
General Patients Fund	For the benefit of patients of Salisbury District Hospital
Property Fund	Land & Building Property holding fund
Unrealised Gain Fund	Holding fund carrying the increase in valuation of investments over their cost to the Charity
Investment Income Fund	Fund for the redistribution of investment income
Legacy - Joan Rosemary Joyce	For the benefit of patients at the hospital
General Staff Fund	For the benefit of staff of Salisbury District Hospital
Legacy - Stella Cruse	For general charitable purposes
Legacy - Mary Edna Paddock	For general charitable purposes
Legacy - Linda Seale	For general charitable purposes
Rockbourne Fair Charitable Fund	Holding fund carrying the income and expenditure relating to the Rockbourne Fair
Petra Desert Trek 2022	Temporary fund to collect funds and make payments in relation to the 2022 Petra Trek
Legacy - Linda Marion Isaacs	For general charitable purposes
Legacy - Kenneth Oswald Rowe	For general charitable purposes
Legacy - Sandra Wakely	For general charitable purposes
Legacy - Doreen de Winton Whistance	For general charitable purposes
Legay - Eileen Homby	For general charitable purposes
Legacy - Donald Francis Lawes	For general charitable purposes
Legacy - Joyce Coles	For general charitable purposes
Legacy - Edna May Gillingham	For general charitable purposes
Children's Major Project Fund	For the benefit of children at Salisbury District Hospital
New Ward - (Equipment)	For the purchase of equipment for the new ward
Clinical Education Programme Fund	For the futhreance of Clinical Education
New Ward (Furnishing/Fittings)	For the purchase of furnishings for the new ward
Discharge Lounge	Designated spend towards Discharge Lounge project
Wessex Regional Genetics Fund	For the benefit of staff and patients of Wessex Regional Genetics Laboratory
Stars Appeal Flagged Fund	Designated for small projects without their own fund
Charity Management & Administration Fund	Holding fund for administraction costs
Capital Project 3 - temporary	Holding fund for designated capital comittments
Engage Fund	To engage volunteers in befriending patients
Maternity Birth Unit & Enhancements	Designated fund set up to ring-fence expenditure related to the delivery of the midwifery led birthing centre.
Legacy - Margaret Smith	Bequest specific to 7 hospital wards or units
Cancer Research Fund	For research into cancer
Legacy - Graham Ian Sherren	For the Burns Unit
Pembroke Unit Fund	For providing resources to patients with cancer and haematological diseases, over and above those available through standard NHS channels and thus maintain and further develop a high quality, balanced service.
Legacy - Leonard Reginald Silver	For the Spinal Unit
Legacy - William Frank Elliott	For the equal benefit of Cardiac and Reparatory
Breast Unit Fund	For the benefit of breast patients at Salisbury District Hospital by funding enhancements to the Breast Unit, the Breast Service and (where the signatories feel appropriate) to fund projects in other parts of the hospital that will directly benefit breast patients.
Spinal Unit General Fund	For the benefit of patients and staff on the Spinal Unit
Legacy - Maureen Foster	For Breast Care
Legacy - Pamela Jean Joy	For projects dealing with Cancer and/ or Children
Neonatal Unit Fund - Stars Appeal	To purchase equipment that will benefit babies during their stay at Salisbury District
Legacy - Josine Delphine Marie Connell	Research with particular reference to Spinal, Microvascular Surgery and Rehabilitation
Cardiac Care, Training & Equipment Fund	For the benefit of staff and patients through the purchase of equipment, training and books
Radnor Ward Patients Fund	For the benefit of Radnor Ward patients
Odstock Burns & Plastics Patients Fund	For the benefit of Burns & Plastics Unit patients
Children's Unit Stars Appeal Patient Fund	For the benefit of Sarum Ward patients
CSE Fund	Clinical Science & Engineering Fund
Legacy - Anonymous Legator	For specific projects within Cancer Services
Diabetes Fund	For the benefit of patients with diabetes
Dermatology & Skin Cancer Fund	For Dermatology & skin Cancer Patients and Staff
Clinical Radiology Fund	For the benefit of Clinical Radiology patients and staff
Wessex Rehabilitation Association Fund	For the benefit of patients requiring rehabilitation after illness
Urology & Prostate Cancer Fund	For the benefit of staff and patients of Urolody and Prostate Cancer Department
South Coast Anatomy Fund	For the benefit of staff and patients of Salisbury District Hospital
CSE FES Research Stars Appeal Fund	To support Functional Electrical Stimulation research
Rheumatology Patients Fund	For the benefit of Rheumatology patients
ENT Department Patients Fund	For the benefit of ENT patients
Benson Suite Fund	To create a dedicated suite of rooms on the hospital's labour ward, which parents can use before, during and after delivery of a stillborn baby.
Finance Reimbursement Fund	For the benefit of staff and patients of Salisbury District Hospital

26. Analysis of material funds (continued)

Eye Clinic	For the benefit of patients and visitors of the Eye Clinic
Cancer Prehab to Rehab Fund	Ringfenced Charitable grant for Prehab to Rehab Project for cancer patients
Legacy - James Johnston	For Patient Amenities
AD1 Fund	A temporary fund until objectives are agreed with the donor
Stars Appeal MRI Scanner Campaign	To fund the purchase of a MRI Scanner for Salisbury District Hospital

27. Analysis of grants

The charity does not make grants to individuals and the total cost of making grants is disclosed on the face of the Statement of Activities and the actual disbursement received by the beneficiaries for each category of charitable activity is disclosed in notes 11, 12 and 13. All grants are made to the NHS Trust. The majority of grants were made to the Salisbury NHS Foundation Trust. The Trustee operates a scheme of delegation under which fund holders manage the day to day disbursements on their projects in accordance with the directions set out in Salisbury NHS Foundation Trust's standing orders and financial instructions; since these are ongoing activities it is not possible to segment these activities into individual grant awards.

Future Funding Commitments
As at 31 March 2024 the charity had approved funding for capital projects totalling £1,371,000 (2023: £774,000) and an additional £407,000 (2023: £237,000) for ongoing services which have not been recognised as a liability in the financial statements.

28. Prior year Statement of Financial Activities

For comparative purposes the Statement of Financial Activities for the year ended 31 March 2023 is reproduced to allow users of the accounts to be able to compare movements in restricted and unrestricted funds.

	Restricted Funds Restated £000	Unrestricted Funds Restated £000	Total Funds 2023 Restated £000
Income and endowments from:			
Donations and legacies	364	984	1,348
Charitable activities	22	103	125
Other trading activities	23	236	259
Investments	-	188	188
Total incoming resources	**409**	**1,511**	**1,920**
Expenditure on:			
Raising funds	-	(259)	(259)
Charitable activities			
- Medical research and clinical support	-	-	-
- Medical equipment and facilities	(1,601)	(728)	(2,329)
- Staff education and welfare	(198)	(144)	(342)
- Patient education and welfare	(171)	(434)	(605)
	(1,970)	(1,306)	(3,276)
Total expenditure	**(1,970)**	**(1,565)**	**(3,535)**
(Loss) on investment assets	-	(287)	(287)
	-	(287)	(287)
Net income	**(1,561)**	**(341)**	**(1,902)**
(Loss) on revaluation of tangible fixed assets	-	(81)	(81)
Transfers between funds	(23)	23	-
Net movement in funds	**(1,584)**	**(399)**	**(1,983)**
Reconciliation of funds			
Total funds brought forward	6,862	9,433	16,295
Total funds carried forward	**5,278**	**9,034**	**14,312**

29. Prior year Statement of Financial Position

For comparative purposes the Balance Sheet as at 31 March 2023 is reproduced to allow users of the accounts to be able to compare movements in restricted and unrestricted funds.

	Restricted Funds	Unrestricted Funds	Total Funds 2023
	£000	£000	£000
Fixed assets:			
Tangible assets	-	1,833	1,833
Investments	3,346	4,764	8,110
Total Fixed Assets	**3,346**	**6,597**	**9,943**
Current assets:			
Short Term Investments	-	269	269
Debtors	-	226	226
Cash at bank and in hand	2,296	1,992	4,288
Total Current Assets	**2,296**	**2,487**	**4,783**
Liabilities:			
Creditors falling due within one year	(364)	(50)	(414)
Net Current assets	**1,932**	**2,437**	**4,369**
Total assets less liabilities	**5,278**	**9,034**	**14,312**
The funds of the charity			
Expendable endowment funds	-	-	-
Restricted income funds	5,278	-	5,278
Revaluation reserve	-	1,812	1,812
Unrestricted funds - General	-	6,427	6,427
Unrestricted funds - Designated	-	795	795
Total charity funds	**5,278**	**9,034**	**14,312**

SALISBURY DISTRICT HOSPITAL CHARITABLE FUND

England & Wales - Charity number 1052284

Accounts

SALISBURY DISTRICT HOSPITAL CHARITABLE FUND

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

CHARITY NUMBER: 1052284

Trustee's 2022/23 Annual Report for Salisbury District Hospital Charitable Fund

Foreword

The Corporate Trustee presents the Charitable Funds Annual Report together with the Audited Financial Statements for the year ended 31 March 2023.

The Charity's annual report and accounts for the year ended 31 March 2023 have been prepared by the Corporate Trustee in accordance with the Charities Act 2011 and the Charities (Accounts & Reports) Regulations 2008. The Charity's report and accounts include all the separately established funds for Salisbury District Hospital.

The members of Salisbury NHS Foundation Trust Board constitute the Corporate Trustee of the Charitable Funds governed by the law applicable to Trusts, principally the Trustees Act 2000 and the Charities Act 2011. The members of the Salisbury NHS Foundation Trust Board in their capacity as sole Trustee, act as the Charitable Funds Committee. This committee was formed on 1 April 1996 to administer the Charitable Funds.

The members of the Salisbury NHS Foundation Trust Board who served during the financial year and up to the date of signing of these accounts were as follows:

Dr Nick Marsden	Chairman (Until 31 December 2022)
Ian Green OBE	Chairman (From 01 February 2023)
Stacey Hunter	Chief Executive
Dr Peter Collins	Chief Medical Officer
Judy Dyos	Chief Nursing Officer
Mark Ellis	Interim Chief Financial Officer (From 08 August 2022)
Andy Hyett	Chief Operating Officer (Until 31 August 2022)
Lisa Thomas	Chief Financial Officer (Until 05 August 2022), Interim Chief Operating Officer (From 22 August 2022), Chief Operating Officer (From 12 July 2023)
Melanie Whitfield	Chief People Officer
Rakhee Aggarwal	Non-Executive Director
Tania Baker	Non-Executive Director (Interim Chair January 2023
Debbie Beaven	Non-Executive Director (From 01 January 2023)
Michael von Bertele CB OBE	Non-Executive Director
Dr David Buckle	Non-Executive Director
Eiri Jones	Non-Executive Director
Richard Holmes	Non-Executive Director (From 01 January 2023)
Paul Kemp	Non-Executive Director (Until 31 January 2023)
Paul Miller	Non-Executive Director (Until 30 June 2022)

Members of the Salisbury NHS Foundation Trust Board are appointed in accordance with, and their actions governed by, the provisions in the Foundation Trust's constitution, Standing Orders and Standing Financial Instructions.

The Trust's Standing Orders and Standing Financial Instructions can be found on the Trust website at:
https://www.salisbury.nhs.uk/media/pqwmqtj4/sft-standing-financial-instructions-2020.pdf

The Charitable Funds are registered with the Charity Commission (No. 1052284) in accordance with the Charities Act 2011.

Reference and Administrative details

The Salisbury District Hospital Charitable Fund, registered Charity Number 1052284, was entered on the Central Register of Charities on the 26 January 1996. The charity is constituted of 157 individual funds (2022: 154) as at the 31 March 2023 and the notes to the accounts distinguish the types of fund held and disclose separately all material funds.

Charitable funds 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 2006 and the National Health Service and Community Care Act 1990 and these funds are held on trust by the corporate body.

Principal Charitable Fund Adviser to the Board:
The Chief Financial Officer of the Salisbury NHS Foundation Trust is the principal advisor to the Committee.

Principal Office
The principal office for the charity is:
Charity Office
Salisbury NHS Foundation Trust
Salisbury District Hospital
Salisbury SP2 8BJ

Trustee's 2022/23 Annual Report for Salisbury District Hospital Charitable Fund

Principal Professional Advisers:

Bankers
National Westminster Bank
48 Blue Boar Row
Salisbury
Wiltshire SP1 1DF

Internal Auditors
KPMG LLP
66 Queen Square
Bristol
BS1 4BE

External Auditors
Fletcher & Partners, Chartered Accountants
Crown Chambers
Bridge Street
Salisbury
SP1 2LZ

Investment Fund Managers
HSBC Private Bank (UK) Limited
8 Cork Street
London
W1S 3LJ

Solicitors
DAC Beachcroft
Winton House
St. Peter Street
Winchester
Hampshire SO23 8BW

Structure, Governance and Management

The charity's fund was established using the model declaration of trust and all funds held on trust as at the date of registration were either part of this fund or registered as separate restricted funds under the main charity. Subsequent donations and gifts received by the charity that are attributable to the original funds are added to those fund balances within the existing charity.

The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund, and by designating funds, the Trustee respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff. Where funds have been received which have specific restrictions set by the donor, a restricted fund was established.

The charitable funds have Fund Managers who manage the funds on behalf of the Corporate Trustee.

The funds receive their cash through donations, legacies, and investment interest. Originally adopted for marketing purposes of its fundraising activities the Charity is now known within the hospital and the surrounding community as "The Stars Appeal".

The Chair ensures that new Board members of Salisbury NHS Foundation Trust are aware of current policies and priorities for the charitable funds, and any additional training that their role(s) in relation to Corporate Trustee may require is also offered.

The Chief Financial Officer is required to:

- control, manage and monitor the use of the fund's resources.
- provide support, guidance and encouragement for all its income raising activities whilst managing and monitoring the receipt of all income.
- ensure that 'best practice' is followed in the conduct of all its affairs fulfilling all of its legal responsibilities.
- ensure that the Investment Policy approved by the NHS Trust Board as Corporate Trustee is adhered to and that performance is continually reviewed whilst being aware of ethical considerations.
- safeguard assets and take reasonable steps for the prevention and detection of fraud and other irregularities.
- keep the Corporate Trustee fully informed on the activity, performance and risks of the charity.
- ensure the accounting records are maintained, and the day-to-day administration of the Funds is carried out in a timely and accurate manner.

Risk Management
The major risks to which the charity is exposed have been identified and considered. They have been reviewed and systems established to mitigate those risks. The most significant risks identified were possible losses from a fall in the value of the investments and the level of reserves available to mitigate the impact of such losses. These have been carefully considered 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.

Income and Expenditure is being monitored in total and is compared with the approved plan on a quarterly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Partnership Working and Networks
Salisbury NHS Foundation Trust is the main beneficiary of the charity and is a related party by virtue of being Corporate Trustee of the charity. By working in partnership with the Trust, the charitable funds are used to best effect. When deciding upon the most beneficial way to use charitable funds, the Corporate Trustee has regard to the main activities, objectives, strategies and plans of the Trust.

We remain indebted to the work of the Volunteers of Salisbury League of Friends, who raise substantial funds each year for Salisbury District Hospital, and provide funds for facilities and equipment in response to requests from staff in wards and departments within the Trust. There are no Trustees in common between Salisbury District Hospital Charitable Funds and Salisbury League of Friends.

Objectives and Activities

The charity is known publicly by its working name the Stars Appeal and is the official NHS charity of Salisbury District Hospital. Our mission is to bring our Hospital and Community together to make a positive impact on the lives of the people it serves and the staff who care for them.

We want every patient, and their family, to receive the very best care during their time at Salisbury District Hospital. Our goal is to help the Hospital's ability to improve the health and wellbeing of thousands of patients, their families, carers and staff every day.

The Stars Appeal is governed by the Corporate Trustee through a Charitable Funds Committee. A separate Fundraising Committee, chaired by and comprised by highly engaged external stakeholders such as donors, supporters and beneficiaries, meets regularly at Wilton House, the home of Stars Appeal President, the Earl of Pembroke, who attends these meetings and plays a key leadership role within the charity. In addition, a group of Ambassadors made up of senior clinical staff, represents the Charity publically and help ensure it is providing the most effective, direct practical support to patients and to the wider NHS staff who cares for them.

Thanks to the generosity of our supporters by raising funds, the Stars Appeal aims to support 3 key areas across the Hospital:

- ***Enhancing care and treatment*** for individuals and families;
- ***Providing support and wellbeing*** for patients, relatives, carers and staff; and
- ***Fostering learning, development and innovation*** to transform healthcare

Our projects are managed on a day to day basis by Salisbury NHS Foundation Trust. The Charity helps in monitoring their impact to ensure best value is being delivered.

The Charity Trustee relies upon the expert advice of Trust staff in relation to SFT services in order to discharge their responsibilities. The Trustee appoints fund managers for this advice on how funds might be best spent in their areas in a timely manner and accordance to the donors' wishes. As part of their governance arrangements the Trustees formed an Investment Committee comprising representatives from all clinical divisions and the Trust's Corporate function to help with decision making for higher level expenditure. The following scheme of delegation is in place for all charitable expenditure:

Expenditure Level	1st level of Approval	2nd level of Approval
Up to £4,999	Fund Manager	2nd Fund Manager from same Fund
£5000 to £9,999	2 Fund Managers from same Fund	Divisional/ Departmental Manager
£10,000 to £99,999	2 Fund Managers from same Fund + Divisional/ Departmental Manager	Investment Committee
Above £100,000	2 Fund Managers from same Fund + Divisional/ Departmental Manager	Investment Committee in principle + Charitable Funds Committee

The Corporate Trustee has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and is happy that the support of Salisbury District Hospital meets the public benefit requirement.

To that end, all expenditure from Stars Appeal Charity funds should meet public benefit and public perception tests as per described below, and confirmation that these are satisfied is a routine part of expenditure claims.

Public benefit test
All charitable expenditure should ultimately be for the public benefit. Such benefit may take the form of improved clinical services and outcomes, or enhanced service user experience.

Where the immediate benefit of expenditure is for staff welfare or development, there should be a clear evidence of how this will improve services for patients and service users, for example through enhancing relevant staff skills or encouraging staff innovation and wellbeing.

Public perception test
When considering using funds, a person should ask themselves:

- Would someone who has been inspired to make a donation to the Stars Appeal be happy for it to be spent in this way?
- Would you be proud to tell a donor about this expenditure and the difference it is making at the Hospital?
- Have you pursued other statutory funding routes before turning to the Charity to fund this project?

Ensuring donations are spent in accordance with the donor's wishes is also a priority for the Charity.

Achievements and Performance

Thanks to our incredibly generous supporters, the Stars Appeal has been able to fund a variety of projects during the year which between them are helping thousands of people every day. Examples are detailed below:

State-of-the-Art Equipment and Smaller Capital Projects
The charity seeks to fund enhanced equipment and facilities across the Hospital which will make a tangible improvement to patient care. During the year we spent £2,088,000 on this. Some examples include:

- A range of specialized equipment for the enhanced care of premature and critically ill babies being cared for on the Neonatal Unit, including a Brain Monitor to detect seizures and early bleeding and two ICU incubators – £75k
- Two Intra Oral Scanners and a 3D printer for patients in need of Oral Faciomaxillary procedures and surgery a more pleasant experience by offering a painless, non-invasive and efficient method for taking intra-oral and nasal impressions needed pre and post-surgery for construction of facial prosthesis. - £ 150k
- Specialist Rehabilitation equipment like Sara Plus Stand Aid and Litegait, designed to help patients to safely engage in progressively challenging functional activities early in the rehabilitation process and throughout treatment - £35k
- 63 Vital Sign Monitors additional to the existing provisions at the Hospital. These extra units improve responsiveness at the wards, enabling timely access to vital sign monitors, as well as regular, prolonged monitoring for the most acute patients - £75k
- Enabled the roll out of a Patient Warming System, and innovative method to prevent the risk of hypothermia for patients in Theatres that revokes the need for disposable blankets, significantly reducing waste and plastic use on Theatres - £19k
- Equipped Cardiac Invitation services with a Finapres Nova, an innovative hemodynamic monitoring system providing accurate non-invasive continuous blood pressure monitoring with just a finger cuff - £38k
- Additional operating microscope dedicated to Plastic Surgery Outpatients to enable trauma patients qualifying for local anaesthetic or regional block procedures to be operated in the Outpatients Department, where they receive all their other care - £69k
- Upgrade of foetal monitoring capacity across the maternity services - £73k
- Delivery and installation of Salisbury Hospital’s 2nd MRI scanner and the first containing cardiac functionally - £1,303k

Major Capital Projects
From time-to-time, the charity will raise funds for major capital projects. These projects, which are identified by medical staff before going through a Trustee approval process, will involve a high profile public fundraising campaign. Previous examples include the new Children’s Unit (target reached 2011), Neonatal Unit (2012), second CT Scanner (2014), the David A Brown Breast Unit (2017) and a second MRI Scanner (2019). The Charity Trustee are now giving consideration to Salisbury District Hospital's requirements with a view to planning a new major appeal.

Support for cancer patients
The Charity funds a range of support for local cancer patients using the Hospital services, especially those receiving chemotherapy and other treatments on the Pembroke Ward and Suite. Along with the provision of enhanced medical equipment and furnishings a number of additional services are provided. These include free aromatherapy sessions a highly qualified aromatherapist. The service, which is hugely popular with patients, help to alleviate common chemotherapy side effects such as anticipatory nausea, swellings and itching, all of which can be very distressing for patients. The charity also provides free snacks, hot and cold drinks as well as free, stylish headwear for patients undergoing chemotherapy at the Pembroke Suite.

The Stars Appeal also funds a Prehabilitation programme for Cancer Patients which includes 121 consultations with a qualified instructor, exercise plan, dietary advice, stress relief and mindfulness techniques as well as referral to support of cancer support workers and/or clinical psychology where required. The service enables people living with cancer to physically and mentally prepare for treatment by adopting healthy behaviours with the ultimate aim of improving outcomes for them. The programme, which is still now in its second year after a very successful pilot, delivers a holistic approach to the care of patients living with cancer which can reduce the length of stay in hospital and post-treatment complications, and improve recovery, fitness, nutritional status, neuro-cognitive function and overall quality of life.

Support for spinal patients
The Spinal Centre at Salisbury Hospital is regional unit specialising in the care of patients following spinal cord injury or spinal cord disease. The Stars Appeal works to support these patients as they spend months in hospital being treated for, and trying to come to terms with, the life-changing injuries that have often resulted in permanent paralysis. The Stars Appeal helps enhancing the Spinal Centre environment with furnishing, decors and artworks.

The Charity also helped the Spinal Unit Recreation Service to offer a variety of social activities on and offsite to patients. From barbeques and sports competitions to day outs and trips with family members, funding from the Stars Appeal enables patients to regain their confidence and independence, helping to bring a sense of normality to their lives at a time where they are navigating life changing circumstances.

Every Patient

Free Patient Clothing
In response to several requests from both patients and staff at the wards, the Stars Appeal have started to provide free basic garments to patients who do not have access to clean or spare clothing of their own during their hospital stay. The initiative enables patients to wear comfortable clothes as opposed to hospital gowns protecting patients' dignity and improving their confidence, making their overall hospital experience more positive. Also, this initiative enables some patients to start practicing putting on clothes by themselves, encouraging independence and aiding recovery. The Stars Appeal also funds hard sole slippers for patients at risk of falls as well as eye masks for inpatients who often complain of the bright lights at the wards at night.

The Stars Appeal aim to raise at least £20,000 each year to continue funding this work.

Free Wi-Fi
Around 100,000 patients, relatives, visitors and staff access the free Stars Appeal Wi-Fi each year. The service is available across the Hospital and is invaluable to patients in helping them keep in touch with family and friends, access free entertainment and to carry on with their lives from their hospital bed. Feedback received has been hugely positive and many patients and families have made contact with the charity to say thank you to Stars Appeal supporters and let us know what a difference the access to free Wi-Fi has made. The email below is just one example.

"I had to write and tell you what a difference the Stars Appeal Wi-Fi has made. My husband has been in hospital for eleven weeks. Christmas could have been a gloomy and depressing time despite visits from all the family who could be here. But eureka! Skype and email, access to free movies and TV have made an enormous difference to his recovery. I am sure we are not the only family spread across the world who need that contact, seeing and hearing one another. I could go on and on about the difference it has made, and he is just one old man. Think of all the young people and children! We just want to say a huge thank you for all your supporters' generosity and hard work in making it happen." **Patient's wife.**

The Stars Appeal Free Wi-Fi service costs £36,000 each year to run.

Stars Appeal Engagers (previously known as "Engage")
Led by Clinical Psychology and supported by Volunteering Services, the Stars Appeal Engagers is a well stablished, award winning companionship program for hospital patients. The program offers regular psychology trainings to a dedicated group of volunteers in order to better equip them to provide meaningful emotional support for older adults in hospital. A simple but effective and well stablished referral system enable staff on the wards to identify patients that will benefit from the service such as those with anxiety, depression and/or no visitors. These patients are visited by the specially trained Engaged volunteers, who provide cognitive stimulation via conversation and active listening. These visits, also referred by the clinical psychology team as 'interventions', are designed and adapted to meet each person's individual wishes, needs and level of functioning. Activities include games, newspaper discussion, reminiscence, social interaction, and cognitive stimulation.

This project relies on a part time Project Lead based at the Clinical Phycology team responsible for recruiting, facilitating training and managing a team of volunteers on a weekly basis as well as liaising with staff on the 16 wards in which the project operates.

The Stars Appeal aim to raise at least £20,000 each year to continue funding this work.

Stars Appeal Live (previously known as "Elevate")
Every week the Stars Appeal Live project brings music, dance, poetry, creative reminiscence and storytelling sessions to the Hospital. The charity funds a part-time project coordinator and a number of freelance artists who deliver the creative sessions to patients at the bedside. Staff, visitors and outpatients also benefit from the Stars Appeal Live programme which also offers sessions at the Hospital gardens and other public spaces such as the main entrance, corridors and cafeteria. This format is particular popular during the summer as well as commemorative dates such as Christmas or Mothers' Day. This approached helped lifting up the spirits of patients, visitors and staff across the Hospital and is now part of the scope of the main project.

"I wish you could stay all day, the time has vanished delightfully." **Patient**

"It has really lifted my wife's spirits... and mine too actually." **Patient's husband**

The Stars Appeal aim to raise at least £49,000 each year to continue funding this work.

Hospital Chaplaincy
Admission to hospital can be full of uncertainty and anxiety for patients and their families. The chaplaincy team offers a service of 'being alongside' patients, their families and staff, to offer religious, spiritual and pastoral support, for people of all faiths and none.

The Charity provides funds for additional chaplaincy staff, totalling c.£60,000 each year, meaning that there is a chaplain available to those in need 24 hours a day, 365 days a year. It also allows additional capacity for the hospital Chaplains to promote activities that deliver emotional and spiritual support to people in the hospital on as well as visit wards and outpatients patients on a regular basis, proactively meeting patients and their families without the need of being referred first. This means that a more wide-reaching and personalised service can be offered to patients and families and weekly sessions can be run in the chapel for meditation, mindfulness, relaxation and quiet reflection for staff.

"Heartfelt thanks to your wonderful Chaplain, Frances, who kindly arranged, at very short notice, for my terminally ill wife and I to renew our marriage vows. Again thank you to everyone who made this extremely special moment possible." **Patient's husband.**

The Stars Appeal aim to raise at least £60,000 each year to continue supporting this work.

Hospital Arts
The Stars Appeal provides the core funding for the Hospital Arts Department "ArtCare". ArtCare brings colour and inspiration to the Hospital through a patient-centred programme of creative projects including interior design, exhibitions, permanent artworks, performing arts and interactive activities. As well as major redesign of the interiors and exteriors of hospital buildings, ArtCare ensures that the hospital environment continues to welcome and inspire with the provision of artworks creating points of focus and opportunities for reflection for patients, visitors and staff with a temporary exhibition programme. ArtCare also run an arts workshop programme for Hospital staff which promotes staff wellbeing. The work of ArtCare actively enhances the Hospital experience of tens of thousands of patients and visitors each year. The project costs the charity around £86,000 per annum, which primarily meets costs of three members of staff. These staff seek additional funding in the form of project grants from other charitable organisations, from the Heritage Lottery Fund and from the Arts Council as well as small level of income from exhibitions and other professional Arts and Health work carried out in other Trusts.

"By supplementing medicine and care, the arts can improve the health of people who experience mental or physical health problems. Engaging in the arts can promote prevention of disease and build wellbeing." **London Arts in Health Forum**

Staff Education, Wellbeing and Welfare
The charity actively seeks to support the health and wellbeing of Hospital staff as to enable them to provide the best possible care for the hospital patients. The charity funds additional training for medical staff as well as motivational and team building activities across the Trust. The Charity also helps enhancing facilities for staff, funding appliances, furnishing and fittings for staff rest areas where team members can have a well-earned break during or after a busy shift. We also facilitate a range of initiatives to recognize and celebrate the hard work and dedication of NHS staff across the Hospital.

The Stars Appeal also invests on the emotional wellbeing of hospital staff. We provide access to a dedicated counsellor for those in need of support from a trained psychologist familiar with the mental challenges faced by the NHS workforce.

This important work, which are open to all 4,500 staff and registered volunteers at the Hospital, help the Trust's workforce to lead happier, healthier and better prepared working lives which in turn enables them to provide an even higher standard of care for the patients at Salisbury Hospital.

The Stars Appeal Charity invests approximately £200,000 per annum on activities benefiting hospital staff. Much of this work is funded using income that has been specifically donated for the benefit of staff and through the Staff Lottery.

The Hospital Environment - Gardens and Outside Spaces
Over the years the Stars Appeal have funded specially designed gardens and outdoor spaces for patients, staff and visitors. Located across the hospital site, they provide places where patients and their loved ones can take time away from the hospital environment, and where staff can have a well-earned break during or after a busy shift. The Stars Appeal funds a dedicated Stars Appeal Gardener to maintain and further develop those areas for patients, visitors and staff alike.

The Stars Appeal aim to raise at least £16,000 each year to continue funding this work.

The Hospital Environment - Enhanced Medical Engineering Service
In the last year the Stars Appeal brought significant improvements to the Medical Engineering Department, a specialist engineering service set up to provide bespoke seating and rehabilitation aids for people with complex disabilities. The referred patient population includes both adults and children with various postural and mobility limitations.

In addition to the physical disabilities, a significant proportion of patients are non-verbal and can have learning and behavioural disabilities leading them to struggle to cope with the length of the appointments (+3 hours).

The Stars Appeal funded a new band-saw for the Department allowing a better quality for the bespoke items produced inhouse for the patients. The Charity also funded significant improvements to the patients' and visitors' areas, ensuring the waiting areas are welcoming and inviting to the patients/carers, and the clinical rooms are pleasant, calming and sensory friendly, providing suitable distraction to help vulnerable patients to cope over the prolong period required for their care.

The Hospital Environment - Maternity
The Stars Appeal is very proud to be helping to enhance the Maternity Services at Salisbury Hospital. Besides equipping the Unit with advanced foetal monitoring equipment, the Charity also funded a fully equipped midwifery-led Low Risk Birth Centre, as well as an enclosed courtyard garden for the safety and privacy of labouring women. The Stars Appeal also funded 14 reclining chairs for the post-natal ward. Much more than just a place to sit and rest, these chairs are crucial for the practicalities and comfort of maternity patients and their birthing partners after birth.

The Hospital Environment - Children and Families
The charity believes that children should be treated in bright, modern, child-focussed surroundings with as many extra facilities and experiences to make their hospital stay as comfortable and enjoyable as possible for both them and their families. During the year we have continued to invest donors' money in providing parents' accommodation and an enhanced environment on the Children's Ward along with additional services and specialized equipment such as the introduction of bright coloured safety pods and a paediatric electrocardiogram dedicated to the Children's Unit. Also, following an increasing number of children and adolescents in mental health crisis in both inpatient and outpatient settings, the Charity introduced the Stars Appeal Distraction Boxes across the hospital. Those boxes contain varied cognitive, creative and/or sensory items appealing for a range of age groups who may find on those a healthy way of coping with their feeling of stress, anxiety and depression.

The Hospital Environment - Premature and critically ill babies and their families
The Charity provides free accommodation and home comforts for up to 250 families whose babies are being treated on the Neonatal Unit having been born prematurely or critically ill and other enhancements including state-of-the-art treatment and diagnostic equipment and play facilities for siblings.

This year the Stars Appeal enable the creation of two additional "Kangaroo rooms", which enables a parent of the babies cared for in the room to stay with them day and night. These two additional rooms, combined with the existing Stars Appeal funded parents accommodation, makes possible for all parents whose babies are being cared for at the unit to have free, safe and comfortable accommodation allowing them to remain by their babies side at all times.

The Hospital Environment - Benson Suite
The Benson Suite is a dedicated area next to the Labour Ward where families who experience the tragic death of a baby at birth can be treated in a private, dignified space and given the time they need to say goodbye. The charity provides ongoing funding each year to ensure these families get all the support they need and that the Suite continues to be a warm and welcoming safe haven.

The Stars Appeal continues to fund the post of a Stars Appeal Bereavement Midwife. The post holder not only helps bereaved families at the Benson Suite but also continues to provide much needed support for them in the coming months after their loss.

We aim to raise £50,000 each year to maintain the Stars Appeal Benson Suite and provide ongoing support to bereaved families.

"The Benson Suite gave us time with our daughter, time to be the parents we planned to be, time which we will remember forever and always be grateful for." **Parent**

Festive Feel
Patients, visitors and staff have enjoyed a cheerful atmosphere at the hospital during the festivities with Christmas trees, lights, as well as additional Stars Appeal Live performances onsite as part of the "Christmas Countdown" initiative.

Our Future Plans

The Trustee continues to monitor the many changes being rolled out across the NHS. The future direction of the charity will be shaped by the reconfiguration of services and the plans for redesigning patient care to meet the needs of the future, influencing the priorities for spending charitable funds, and proposals for fundraising projects.

The Trustee will ensure the ongoing projects detailed above, along with regular one-off capital projects such as building and environmental enhancements and state-of-the-art equipment can continue to be funded through successful fundraising.

The Trustee will continue to enhance the process through which hospital staff can apply for funding ensuring the Charity remains an accessible source of funding for initiatives which meet our charitable aims.

Thank you
The Trustee of the Stars Appeal record their sincere thanks to all involved in the charity and especially to our brilliant donors, fundraisers and volunteers whose continued support enables us to help hundreds of patients at Salisbury District Hospital everyday and the NHS staff who care for them.

Financial Review

Assets
The net assets of the Charitable Funds as at 31st March 2023 were £14,312,000 (2022: £16,295,000). Overall net assets decreased by £1,983,000. During the year the charity realised £nil (2022: £nil) of its equity-based investments in order to meet its spending commitments.

Investments
The Corporate Trustee invests its charitable funds through HSBC Private Bank (UK) Limited.

The Corporate Trustee continues to balance the greater risk posed by equity-based investment with the potential for higher returns. The Trustee aims to obtain a reasonable long-term overall return at moderate risk, and seeks to ensure there is a balance between 'ethical and socially responsible investment' and risk. As a result, investment in the processing and/or manufacture of tobacco products is not permitted.

The Corporate Trustee requires that all monies, apart from working capital, be invested primarily in equities and fixed interest investments to maximise the overall return consistent with an acceptable level of risk. Working capital is invested with the National Westminster Bank.

The performance of the investments is continuously monitored and reported to the Corporate Trustee on a quarterly basis, with the performance benchmarked against "HSBC Charities Benchmark UK Growth GBP". The HSBC Investment Manager attends alternate quarterly meetings to present their report.

Income
The charity continues to rely on donations, legacies and investment income as the main sources of income. This is supplemented by income arising from the provision of both national and regional education and training events for NHS staff.

The total income was £1,920,000 (2022: £1,978,000) which included legacies of £379,000 (2022: £842,000).

Fundraising
We are indebted to our many generous supporters from across the local community who enable the charity to continue to meet its objectives.

This generous support enables the continuation of the many ongoing charitable projects detailed in this report that benefit thousands of local people each year.

The Trustee is most grateful to all donors, volunteers and other supporters for their continued support of our fundraising activities.

Our approach to fundraising rests on positive supporter engagement in order to enable us to attract, steward and maintain support, while respecting the wishes of our supporters. To help us achieve this, we store supporter information using a fundraising database.

The Charity is registered with the Fundraising Regulator and contributes to the Fundraising Regulator levy on fundraising charities. We adhere to the Fundraising Regulator's Code of Practice and to Charity Commission guidelines. Trustees are aware of the Commission's six fundraising principles and ensure adherence by Charity staff:

1. Effective planning
2. Supervising fundraisers
3. Protecting charity reputation
4. Money and other assets
5. Ensuring compliance with laws and regulations
6. Following recognised standards; openness and accountability

Trustees and staff are aware of the need to protect the public and especially vulnerable people, so no cold call, telephone or face-to-face street fundraising is carried out, and no inducements are made to staff or volunteers. No professional fundraisers or commercial participators carried out any fundraising activities on behalf of the charity.

Failures to comply with fundraising standards will be reported to the Fundraising Regulator, as will complaints, for which there is guidance for the public on the Salisbury NHS Foundation Trust Website and an internal process to follow. There have been no complaints nor any recorded failures to comply with fundraising standards in in the last financial year.

Our privacy policy covers how we use the data provided by our supporters; it describes the ways in which supporters can opt out from communications. We provide website links to our privacy policy and to our subject access request policy.

Expenditure
During the year, the funds continued to support a wide range of charitable and health related activities benefiting both patients and staff. In general they are used to purchase goods and support services to supplement those provided by the NHS. For example charitable funds were used to purchase additional medical equipment, enhancing the medical treatment provided to patients.

The individual ward funds receive many donations specifically given to thank the nursing staff and these are used for charitable activities that will benefit staff. The charitable funds also enable medical, nursing and other staff to attend courses, not funded by the NHS, which will update them on the new ideas and modern techniques in their specialties.

Total expenditure incurred in the year was £3,535,000 (2022: £1,683,000), details of which are as follows:

Expenditure on research and clinical support
The Charity supports a number of staff positions which are contracted to Salisbury NHS Foundation Trust and recharged to the Charitable Fund, 2023: £158,000 (2022: £240,000). The positions supported are: Bereavement Midwifery, Occupational Health, Chaplaincy, Gardener and administrative support for Engage and Stars Live. Materials and consumables required for research amounted to £0,000 (2022: £4,000). The research work undertaken enables the NHS to benefit from the knowledge gained during these projects.

Purchase of new equipment and facilities
The total spend on new medical equipment and facilities of £2329,000 (2022: £673,000) including support costs of £56,000 (2022: £18,000), represents a vital and valuable contribution to enhancing the provision of clinical care.
Expenditure in the year mainly consisted of £1,303k towards the new MRI and MRI suite (against the overall £1.7m commitment for the scheme), oral faciomaxillary equipment £150k, neonatal equipment £75k, vital sign monitors £75k, foetal monitors £73k, operating microscope £69k, cardiac monitoring equipment £38k, rehabilitation equipment £35k and patient warming equipment £19k.

Expenditure in 2020/21 mainly consisted of MRI peripherals £106k, SimMan and Artificial Lung £76k, Optical CoherenceTomography machine £58k, YAG Laser £56k and ICU bathroom improvements £27k.

Staff education and welfare
Staff education of £342,000 (2022: £138,000), including support costs of £73,000 (2022: £42,000), includes sending staff on training events and running internal courses.

Patient welfare
The patient welfare heading of £605,000 (2022: £311,000) including support costs £63,000 (2022: £33,000), includes the provision for Art Care of £165,000 (2022: £152,000), computer equipment, software and support £54,000 (2022: £4,000) and furniture and fittings of £160,000 (2022: £53,000).

Expenditure on raising funds
The charity repays the Trust for the salaries of the Head of Fundraising and the Fundraising Co-ordinators, and in order to keep transaction costs to a minimum and to simplify the approval processes, the charity relies on the NHS Foundation Trust to identify the appropriateness of funding requests.

Fundraising direct costs of £88,000 (2022: £133,000) represent 4.6% (2022: 6.7%) of the total income received in the year.

In addition to fundraising direct costs, other expenditure incurred on raising funds is: fundraising events, £96,000 (2022: £88,000); investment management, £59,000 (2022: £60,000); and allocated support costs, £16,000 (2022: £18,000).

Grant making policy
In making grants, the Trustee requires that the activity falls within the objects of the charity, that the grant request is supported by the Trust and funds are available to meet the request. Where funds are under the day to day management of a fund manager, the fund manager may incur any expenditure, subject to the authorised expenditure limits, 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.

Reserves policy
Free reserves, as defined by the Trustee, are those that are available to utilise on activities for the benefit of the public in furtherance of the Charity's objectives but which are not yet designated for a specific purpose. The free reserves as at 31 March 2023 were £6,280,000 compared with £6,538,000 for the year ending 31 March 2022.

The Trustee believes a target level of free reserves should be maintained that would be sufficient to enable the Charity to meet the long term and on-going financial obligations into which the Trustee has committed the Charity, which amounted to £3,057,000 at 31 March 2023 (2022: £2,817,000).

The free reserves includes 17 unrestricted legacies totalling £1,959,000, the Trustee is considering how this should be spent and how to recognise the legators.

The Trustee asks fund managers to draw up 3 year plans so that existing funds held can be spent appropriately in accordance with donors' expectations and to help the fundraising team with planning their activities where additional funds may be required to achieve larger schemes.

Trustee's 2022/23 Annual Report for Salisbury District Hospital Charitable Fund

Trustee's Responsibility Statement

The Trustee is responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the Trustee to prepare financial statements for each financial year. The Trustee has to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The Trustee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that they are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business; and
- observe the methods and principles in the Charities SORP (FRS102).

The Trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved on behalf of the Corporate Trustee

Ian Green OBE
Chair of Salisbury District Hospital Charitable Fund

Dated ……11th January 2024…….

Independent auditors report to the corporate trustee of for Salisbury District Hospital Charitable Funds

We have audited the financial statements of Salisbury District Hospital Charitable Funds (the “charity”) for the year ended 31st March 2023 which comprise the Statement of Financial Activities, Balance Sheet, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Opinion

In our opinion the consolidated financial statements:

i) give a true and fair view of the state of the affairs of the charity as at 31st March 2023 and of its total income and expenditure, for the year then ended;

ii) have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

iii) have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustee's with respect to going concern are described in the "The Trustee's Responsibility Statement" of this report.

Other information

The corporate trustee is responsible for the other information. The other information comprises the information included in the Trustee's Annual report other than the financial statements and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

(i) the information given in the Trustee's Annual Report is inconsistent in any material respect with the financial statements;
(ii) sufficient accounting records have not been kept;
(iii) the financial statements are not in agreement with the accounting records and returns; or
(iv) we have not received all the information and explanations we require for our audit.

Responsibilities of the corporate trustee

As explained more fully in the trustee's responsibility statement, set out on page 10, the corporate trustee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the corporate trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the corporate trustee is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the corporate trustee either intends to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

We ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify and recognise non-compliance with applicable laws and regulations and they remained alert to instances of non-compliance throughout the audit;

We identified the legal and regulatory requirements applicable to the charity through discussions with those charged with governance and management, and from our knowledge and experience of the Charity sector; and

We ensured that the laws and regulations which we identified were communicated to the engagement team and that they remained alert to instances of non- compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material mis-statement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to their assessment of the risk of fraud and their knowledge of actual, suspected or alleged; and
- considering the effectiveness of internal controls to mitigate the risks of fraud and non-compliance with laws and regulations.

We addressed the risk of fraud through management bias and the over-ride of controls by assessing whether judgements and assumptions made by management were indicative of potential bias and by investigating the rationale behind significant or unusual transactions. In order to address the risk of irregularities we carried out procedures which included agreeing the financial statements to underlying documentation and enquiring of management as to actual and potential litigation and instances of non-compliance.

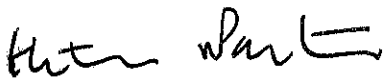
We obtain an understanding of internal control relevant to the audit in order to design procedures that are appropriate to our audit objectives, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.

There are inherent limitations in these audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would be aware of non-compliance. Auditing standards also limit the procedures required to identify non-compliance to enquiry of management and inspection of relevant correspondence. Furthermore misstatements due to fraud can be harder to detect that those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of our auditor's report.

Use of our report

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



Fletcher & Partners
Chartered Accountants and Statutory Auditors
Salisbury
Date 24 January 2024

Fletcher & Partners is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Trustee's 2022/23 Annual Report for Salisbury District Hospital Charitable Fund
Statement of Financial Activities for the year ending 31 March 2023

	Note	Endowment Funds	Restricted Funds	Unrestricted Funds	Total Funds 2023	Total Funds 2022
		£000	£000	£000	£000	£000
Income and endowments from:						
Donations and legacies	3	-	364	984	1,348	1,462
Charitable activities	4	-	22	103	125	86
Other trading activities	5	-	23	236	259	255
Investments	7	-	-	188	188	175
Total incoming resources		**-**	**409**	**1,511**	**1,920**	**1,978**
Expenditure on:						
Raising funds	8	-	-	(259)	(259)	(299)
Charitable activities						
- Medical research and clinical support	10	-	-	-	-	(262)
- Medical equipment and facilities	11	-	(1,601)	(728)	(2,329)	(673)
- Staff education and welfare	12	-	(198)	(144)	(342)	(138)
- Patient education and welfare	13	-	(171)	(434)	(605)	(311)
		-	(1,970)	(1,306)	(3,276)	(1,384)
Total expenditure		**-**	**(1,970)**	**(1,565)**	**(3,535)**	**(1,683)**
(Loss)/ gain on investment assets		-	-	(287)	(287)	438
		-	-	(287)	(287)	438
Net income/ (expenditure)		**-**	**(1,561)**	**(341)**	**(1,902)**	**733**
(Loss)/ gain on revaluation of tangible fixed assets		-	-	(81)	(81)	218
Transfers between funds		-	(23)	23	-	-
Net movement in funds		**-**	**(1,584)**	**(399)**	**(1,983)**	**951**
Reconciliation of funds						
Total funds brought forward		-	6,862	9,433	16,295	15,344
Total funds carried forward		**-**	**5,278**	**9,034**	**14,312**	**16,295**

All amounts relate to the continuing activities of the charity. The charity has no recognised gains and losses other than those included in the results above, and therefore no separate statement of total recognised gains and losses has been presented. The notes at pages 16 to 30 form part of these financial statements.

Trustee's 2022/23 Annual Report for Salisbury District Hospital Charitable Fund
Balance Sheet as at 31 March 2023

	Note	Endowment Funds	Restricted Funds	Unrestricted Funds	Total Funds 2023	Total Funds 2022
		£000	£000	£000	£000	£000
Fixed assets:						
Tangible assets	22	-	-	1,833	1,833	1,938
Investments	20	-	3,346	4,764	8,110	8,099
Total Fixed Assets		**-**	**3,346**	**6,597**	**9,943**	**10,037**
Current assets:						
Short Term Investments	23	-	-	269	269	462
Debtors	24	-	-	226	226	469
Cash at bank and in hand		-	2,296	1,992	4,288	5,858
Total Current Assets		**-**	**2,296**	**2,487**	**4,783**	**6,789**
Liabilities:						
Creditors falling due within one year	25	-	(364)	(50)	(414)	(531)
Net Current assets		**-**	**1,932**	**2,437**	**4,369**	**6,258**
Total assets less liabilities		**-**	**5,278**	**9,034**	**14,312**	**16,295**
The funds of the charity						
Expendable endowment funds		-	-	-	-	-
Restricted income funds		-	5,278	-	5,278	6,862
Revaluation reserve		-	-	1,812	1,812	1,918
Unrestricted funds - General		-	-	6,427	6,427	5,944
Unrestricted funds - Designated		-	-	795	795	1,571
Total charity funds	**26**	**-**	**5,278**	**9,034**	**14,312**	**16,295**

The notes at pages 16 to 30 form part of these financial statements.

The financial statements were approved by the Corporate Trustee on 11th January 2024 and were signed on its behalf by:

Ian Green OBE, Chair of Salisbury District Hospital Charitable Fund

Signed:

Notes on the accounts

1. Accounting Policies

(a) Basis of preparation
The financial statements have been prepared in £ sterling as the functional currency and on a going concern basis under the historic cost convention as the Charity has net current assets and the Trustee considers that the Charity is able to settle all liabilities as they fall due for at least 12 months from the date of signing these accounts and there are no material uncertainties about the Charity's ability to continue.

The Trustee has been presented with a forward looking cash forecast covering the twelve months from the date of signing of these accounts, which makes assumptions as to potential reductions in cash donations that Covid-19 might cause. The Trustee is content that the Charity is, and will remain, a going concern.

The exceptions to the historical cost convention are: investments, that are included at market value; and fixed assets comprising land and buildings, which are valued as indicated in note 1(l) below, as deemed appropriate by the Trustee. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011.

The Charity's Corporate Trustee has assessed its relationship to the Charity and determined it to be a subsidiary because the Corporate Trustee is exposed to, or has rights to, variable returns and other benefits for itself, patients and staff from its involvement with the Charity and has the ability to affect those returns and other benefits through its power over the Charity; the Corporate Trustee, therefore, includes the Charity in its consolidated financial statements.

The consolidated financial statements are prepared under International Financial Reporting Standards and are available to the public at www.salisbury.nhs.uk In these financial statements the Charity is considered to be a qualifying entity (for the purpose of this FRS) and has applied the exemptions available under FRS 102 in respect of the requirement to present a cashflow statement. Having given regard to Public Benefit Entity guidance the Corporate Trustee considers the Charity to be a Public Benefit Entity.

(b) Critical accounting estimates and judgements

The value of land and buildings is £1,833k (2022: £1,938k): This is the most significant estimate in the accounts and is based on the professional judgements of the Charity's independent valuers with extensive knowledge of the physical estate and market factors. The value does not take into account potential future changes in economic value which cannot be predicted with any certainty.

(c) Funds structure
Restricted funds are funds that are to be used in accordance with specific restrictions imposed by the donor, or where the donor has restricted the use of their donation to a specified ward, patients', nurses' or project fund. Where the restriction requires the gift to be invested to produce income but the trustee has the power to spend the capital, it is classed as expendable endowment.

Unrestricted income funds comprise those funds that the Trustee is free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include general funds, where the donor has not specified or restricted the use the Charity may make of their donation, and designated funds, where the Trustee has set aside general funds for a specific purpose. General funds additionally generate income from Gift Aid, investment income, interest and donations given specifically to cover running costs.

The endowment funds in total represent £nil (2021: £9,000) of funds held.

The material funds held are disclosed in note 26.

(d) Incoming resources
All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

(e) Incoming resources from legacies
Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable; this will be once confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made, or property transferred, and once all conditions attached to the legacy have been fulfilled.

(f) Resources expended
Expenditure is recognised when a liability is incurred.

Grants are only made to related or third party NHS bodies and non-NHS bodies in furtherance of the charitable objects of the funds. A liability for such grants is recognised when any conditions associated with the grant(s) are met.

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

(h) Allocation of overhead and support costs
Overhead and support costs have been allocated as a direct cost. Management and administration costs are apportioned across Charitable Activities using the average fund balance method, as shown in notes 14 and 15.

(i) Costs of generating funds
The costs of generating funds are the cost of Investment Fund management fees, together with the Director of Fundraising and the Fundraising Co-ordinator costs recharged by Salisbury NHS Foundation Trust.

(j) Charitable activities
Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs comprise direct costs and an apportionment of overhead and support costs as shown in notes 14 and 15.

(k) Governance costs
Governance costs are classified as a support cost and have been apportioned to fundraising activities and charitable activities.

(l) Fixed assets
Capitalisation
All assets falling into the following categories are capitalised:
i. tangible assets which are capable of being used for more than one year, and have a cost equal to or greater than £5,000.
ii. groups of tangible fixed assets which are interdependent or would normally be provided or replaced as a group with a total value in excess of £5,000 and an individual value of £250 or more.

Valuation
Tangible fixed assets are valued as follows:
i. Land and buildings are stated at open market value for their existing use. Valuations are carried out professionally at five yearly intervals. The last valuation was made on 31 March 2023 by a senior surveyor and RICS registered valuer of Gerald Eve LLP. Between valuations an appropriate index is applied to revalue the assets.

ii. Fixtures, Fittings and Equipment is valued at the lower of estimated net replacement cost or recoverable amount.

Depreciation
i. Depreciation is charged on each main class of tangible asset as follows: land and assets in the course of construction are not depreciated. Buildings, installations and fittings are depreciated on their revalued amount over the assessed remaining life of the asset as advised by professional valuers. At 31 March 2023 the buildings were given remaining lives of 40 years.
ii. Each equipment asset is depreciated over its expected life
iii. Impairments, where incurred in the year by virtue of revaluation of the fixed assets are separately identified, charged to the funds of the charity and to the Statement of Financial Activities with the balance sheet reflecting the revalued amounts.

Artwork
Artwork assets costing £641,700 (2,961 in number) have been accumulated over the past 22 years. These assets do not satisfy the above criteria for capitalisation.

(m) Investments fixed assets
Investment fixed assets are shown at market value.
i. Quoted stocks and shares are included in the balance sheet at mid-market price, ex-div.
ii. Other investment fixed assets are included at the Corporate Trustee's best estimate of market value.

(n) Debtors
Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

(o) 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 liability.

(p) Provisions
Provisions are recognised when the Charity has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

(q) Investment gains/ losses and income
All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (or 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). These are not distributed.

Realised gains, investment income and interest received are held in a specified fund. The costs of running the fundraising team activities, including their salaries, and the administration fee levied by the Trust on the Charity are charged to this fund. The net balance is then available for distribution. When distributed it is allocated equitably across all funds (unrestricted and restricted) based on their balances.

(r) Employees
The charity does not directly employ any personnel.

Salary, benefit and expenses costs incurred by the Trust on employees of the Trust employed to work with the charity are recharged by the Trust to the charity at cost without mark-up.

(s) Pensions
Employees of the Trust who are employed to work with the charity are entitled to join the NHS Pensions Scheme, the provisions of which cover past and present employees. Details of the benefits payable under these provisions can be found on the NHS Pensions website at www.nhsbsa.nhs.uk/pensions.

Past and present employees are covered by the provisions of the two NHS Pension Schemes. Both schemes are unfunded, defined benefit schemes that cover NHS employers, general practices and other bodies, allowed under the direction of Secretary of State for Health and Social Care in England and Wales. The scheme is not designed in a way that would enable employers to identify their share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as though it is a defined contribution scheme: the cost to the Trust is taken as equal to the employer's pension contributions payable to the scheme for the accounting period. The contributions are charged to operating expenses as and when they become due.

Additional pension liabilities arising from early retirements are not funded by the scheme except where the retirement is due to ill-health. The full amount of the liability for the additional costs is charged to the operating expenses at the time the trust commits itself to the retirement, regardless of the method of payment.

2. Related party transactions
The Salisbury NHS Foundation Trust is the main beneficiary of the charity. The charity has provided funding to the NHS Trust for approved expenditure made on behalf of the charity. During the year none of the members of the NHS Trust Board or senior NHS Trust staff or parties related to them were beneficiaries of the charity.

Salisbury District Hospital Charitable Fund leases to Salisbury NHS Foundation Trust land and buildings. Details of the leases are provided in note 19.

Neither the Corporate Trustee nor any member of the NHS Foundation Trust Board has received honoraria, emoluments or expenses in the year. The Trustee has purchased trustee indemnity insurance.

3. Income from donations and legacies

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2023 £000
Donations	-	244	725	969
Legacies	-	120	259	379
Grants	-	-	-	-
	-	**364**	**984**	**1,348**

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2022 £000
Donations	-	161	451	612
Legacies	-	270	572	842
Grants	-	-	8	8
	-	**431**	**1,031**	**1,462**

4. Income from charitable activities

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2023 £000
Rockbourne Fair	-	-	75	75
Walk for Wards	-	22	28	50
Total	**-**	**22**	**103**	**125**

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2022 £000
Rockbourne Fair	-	-	79	79
Walk for Wards	-	3	4	7
Total	**-**	**3**	**83**	**86**

5. Analysis of income from other trading activities

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2023 £000
Christmas Raffle	-	-	8	8
Book shop	-	-	39	39
Sponsored events	-	-	33	33
Hire and rental income	-	-	42	42
Course fee income	-	2	-	2
Art Project	-	6	7	13
Staff Lottery	-	-	80	80
Medical tests, trials and fees	-	4	-	4
Other	-	11	27	38
Total	**-**	**23**	**236**	**259**

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2022 £000
Christmas Raffle	-	-	37	37
Book shop	-	-	26	26
Sponsored events	-	1	28	29
Hire and rental income	-	-	42	42
Course fee income	-	-	-	-
Art Project	-	3	2	5
Staff Lottery	-	-	83	83
Medical tests, trials and fees	-	5	12	17
Other	-	5	11	16
Total	**-**	**14**	**241**	**255**

Included within Other is re-imbursement income in respect of expenditure of £25,000 (2022: £10,000).

6. Role of volunteers

The Charity, as is the case with the whole of the charitable sector, is reliant on a team of volunteers for its smooth running and without whom the Charity would not be able to function.

Fund managers are Trust employed senior ward and departmental managers that give freely of their spare time to ensure that funds designated by the Trustee, or the donor, to be spent for a particular purpose or in their particular ward or department are spent in accordance with the Corporate Trustee's or donor's wishes. Fund managers have delegated responsibility to spend up to £10,000, subject to the agreement of the Chief Financial Officer that it meets the terms of their fund.

Ordinarily approximately 60 volunteers actively fund raise for the Charity; 16 volunteer on a shift rota to help run the book stall in the hospital's main entrance, 4 assist in the fundraising office, and a further 40 assist at fundraising events such as Walk for Wards and Rockbourne fair.

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

7. Investment Income

The investment income comprises:

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2023 £000
Dividends from investments held in UK	-	-	67	67
Dividends from investments held outside the UK	-	-	94	94
Interest	-	-	27	27
Total	**-**	**-**	**188**	**188**

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2022 £000
Dividends from investments held in UK	-	-	99	99
Dividends from investments held outside the UK	-	-	75	75
Interest	-	-	1	1
Total	**-**	**-**	**175**	**175**

The Charity uses investment income, in the first instance, to fund the activities, including salaries, of the fundraising team.

8. Analysis of expenditure on raising funds

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2023 £000
Fundraising direct costs	-	-	88	88
Costs associated with fundraising events	-	-	96	96
Investment management	-	-	59	59
Support costs (see note 14)	-	-	16	16
Total	**-**	**-**	**259**	**259**

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2022 £000
Fundraising direct costs	-	-	133	133
Costs associated with fundraising events	-	-	88	88
Investment management	-	-	60	60
Support costs	-	-	18	18
Total	**-**	**-**	**299**	**299**

9. Analysis of charitable expenditure

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

Grants were approved in favour of the partner organisation, Salisbury NHS Foundation Trust, to carry out activities that will benefit the staff and the NHS patients and their families. The Charity incurred expenditure with third parties in pursuance of those grants or reimbursed expenditure incurred by them.

	Grant funded activity £000	Support costs £000	Total 2023 £000	Total 2022 £000
Medical research and clinical support	-	-	-	262
Medical equipment and facilities	2,273	56	2,329	673
Staff education and welfare	269	73	342	138
Patient education and welfare	542	63	605	311
	3,084	**192**	**3,276**	**1,384**

10. Medical research and clinical support

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2023 £000
Salaries for supported positions	-	-	-	-
Research materials and consumables	-	-	-	-
Support costs (see note 15)	-	-	-	-
	-	**-**	**-**	**-**

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2022 £000
Salaries for supported positions	-	230	10	240
Research materials and consumables	-	-	4	4
Support costs (see note 15)	-	-	18	18
	-	**230**	**32**	**262**

11. Medical Equipment and Facilities

The total costs relate to the following expenditure:

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2023 £000
Medical equipment	-	1,528	527	2,055
Facilities	-	73	145	218
Support costs (see note 15)	-	-	56	56
	-	**1,601**	**728**	**2,329**

The total spend on new medical equipment and facilities of £2329,000 (2022: £673,000) including support costs of £56,000 (2022: £18,000), represents a vital and valuable contribution to enhancing the provision of clinical care.

Expenditure in the year mainly consisted of £1,303k towards the new MRI and MRI suite (against the overall £1.7m commitment for the scheme), oral faciomaxillary equipment £150k, neonatal equipment £75k, vital sign monitors £75k, foetal monitors £73k, operating microscope £69k, cardiac monitoring equipment £38k, rehabilitation equipment £35k and patient warming equipment £19k.

11. Medical Equipment and Facilities (continued)

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2022 £000
Medical equipment	-	180	87	267
Facilities	-	195	193	388
Support costs (see note 15)	-	-	18	18
	-	**375**	**298**	**673**

Expenditure in the year mainly consisted of £247k towards the new MRI and MRI suite (against an overall £1.7m commitment for the scheme), £162k towards a midwife led birthing facility conversion (against an overall £220k commitment for the scheme), Fibroscanner £79k, Qiagen EZ1 Genetic analyser £32k, £31k towards renovations of Medical Engineering and Glaucoma Laser System £20k.

12. Staff Education and Welfare

The charity undertook direct charitable activities, including education and training.

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2023 £000
Staff costs associated with support of staff	-	80	-	80
Staff training	-	29	6	35
Publications	-	-	-	-
Course travel expenses	-	1	-	1
Entertainment and recreation	-	39	26	65
Course other expenses	-	12	11	23
Travel expenses	-	-	-	-
Other	-	37	28	65
Support costs (see note 15)	-	-	73	73
Total	**-**	**198**	**144**	**342**

	Endowment Funds £000	Restricted Funds Restated £000	Unrestricted Funds Restated £000	Total 2022 Restated £000
Staff training	-	12	(3)	9
Publications	-	1	-	1
Course travel expenses	-	1	-	1
Entertainment and recreation	-	21	2	23
Course other expenses	-	5	3	8
Travel expenses	-	-	-	-
Other	-	26	28	54
Support costs (see note 15)	-	-	42	42
Total	**-**	**66**	**72**	**138**

13. Patient Welfare

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2023 £000
Staff costs associated with support of patients	-	-	78	78
Entertainment, recreation and beverages	-	18	13	31
Computer equipment, software and support	-	54	-	54
Furniture and fittings	-	76	84	160
Electrical equipment	-	5	2	7
ArtCare	-	-	165	165
Other expenses	-	18	29	47
Support costs (see note 15)	-	-	63	63
Total	**-**	**171**	**434**	**605**

13. Patient Welfare (continued)

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2022 £000
Entertainment, recreation and beverages	-	34	-	34
Computer equipment, software and support	-	4	-	4
Furniture and fittings	-	36	17	53
Electrical equipment	-	1	1	2
ArtCare	-	-	152	152
Other expenses	-	29	4	33
Support costs (see note 15)	-	-	33	33
Total	**-**	**104**	**207**	**311**

Included within Other are leaflets, books and stationery of £2,000 (2022: £2,000), water coolers £nil (2022: £3,000), a wood working machine for the rehabilitation workshop £nil (2022: £7,000), toiletries for patients £nil (2022: £4,000) and aromatherapy expenditure for patients £15,000 (2022: £2,000).

14. Allocation of Overheads

Allocation and apportionment of support costs	Raising funds £000	Charitable activities £000	2023 Total £000	Basis of apportionment
Financial administration	10	30	40	Allocated on time
Charity management	2	129	131	Governance
Depreciation	-	24	24	Allocated on main beneficiaries of fixed assets
Bank charges	1	-	1	Governance
Auditor's remuneration	3	9	12	Governance
Total	**16**	**192**	**208**	

15. Allocation of Support Costs (see note 14)

Apportionment of support cost across charitable activities	Medical research and clinical support £000	Medical equipment and facilities £000	Staff education and welfare £000	Patient welfare £000	Total allocated £000
Financial administration from Salisbury NHS FT	-	10	10	10	30
Charity management	-	43	43	43	129
Auditor's remuneration	-	3	3	3	9
Depreciation	-	-	17	7	24
Total	**-**	**56**	**73**	**63**	**192**

16. Auditor's remuneration

The auditor's remuneration of £8,000 (net of VAT) for 2022-23 (2022: £8,000) related solely to the audit with no other additional work being undertaken (2021: £nil).

17. Trustee remuneration, benefits and expenses

Members of the Board of Salisbury NHS Foundation Trust give their time freely and receive no remuneration for the work that they undertake to act as corporate trustee. However, they can claim expenses to reimburse them for costs that they incur in fulfilling their duties.

Trustee expenses claimed were £nil (2021: nil).

18. Analysis of staff costs and remuneration of key management personnel

The Trust directly employs staff whose specific duties are to raise funds for the Charity, or to manage the Charity. The costs incurred by the Trust in employing these staff members is reimbursed in full at cost, without mark-up.

	2023 £000	2022 £000
Salaries and wages	168	151
Social security costs	18	16
Employers pension contribution	24	21
	210	**188**

The average number of employees during the year was 4.9 (2022: 3.7).

The Trustee considers its key management personnel to be the trustee. The total employment benefits including employer pension contributions of the key management personnel were £nil (2022:£nil).

No employees earned a salary in excess of £60,000 (2022: none).

19. Operating Leases

As lessor
The Salisbury District Hospital Charitable Fund leases to Salisbury NHS Foundation Trust land and buildings.

Receipts recognised as an income

	2023 Total £	2022 Total £
Minimum lease payments	**41,500**	**41,500**

Total future minimum lease income

	2023 Total £	2022 Total £
Receivable:		
Within 1 year	13,000	14,250
Between 1 and 5 years	-	-
After 5 years	-	-
Total	**13,000**	**14,250**

The lessee has continued to pay the rental amounts in 2022-23 previously agreed in the lease agreements despite the expiry of the leases.

The gross value of the assets under these leases is £1,833,000 (2022: £1,938,000), and accumulated depreciation charge is £nil (2022: £nil).

20. Fixed asset investments

	2023 Market Value £000	2022 Market Value £000
Fixed interest	1,215	1,091
Equity held in the UK	947	625
Equity held outside the UK	5,316	4,388
Alternative investment (e.g. funds investing in such areas as property, infrastructure and private equity)	632	1,995
Total	**8,110**	**8,099**

21. Movement in fixed asset investment

	2023	2022
	£000	£000
Market value brought forward as at 31 March 2022	8,099	7,730
Additions to investments at cost	3,160	7,416
Disposals at carrying value	(2,914)	(7,370)
Add net gain/ (loss) on revaluation	(235)	323
Market value as at 31 March 2023	**8,110**	**8,099**

22. Fixed asset

	Freehold Land	Buildings	Total
	£000	£000	£000
Total Tangible Fixed Assets:			
Brought forward at 1 April 2022	941	997	1,938
Additions	-	-	-
Revaluation	19	(124)	(105)
Disposals	-	-	-
Balance at 31 March 2023	960	873	1,833
Accumulated Depreciation:			
Brought forward at 1 April 2022	-	-	-
Charge for the year	-	24	24
Revaluation	-	(24)	(24)
Disposals	-	-	-
Balance at 31 March 2023	-	-	-
Net Book Value at 31 March 2023	**960**	**873**	**1,833**
Net Book Value at 31 March 2022	941	997	1,938
Historic cost at 31 March 2023	**202**	**267**	**469**
Historic cost at 31 March 2022	202	267	469

The Land and Buildings were revalued at 31 March 2023 by a RICS qualified and registered valuer at Gerald Eve LLP.

23. Current asset investments

	2023	2022
	£000	£000
Assigned life insurance policies by donor	134	125
Capital Account	68	308
Income Account	67	29
Total	**269**	**462**

24. Debtors

	2023	2022
	£000	£000
Accrued income	216	381
Other	10	88
Total	**226**	**469**

25. Analysis of current liabilities

	2023	2022
	£000	£000
Trade creditors	364	494
Accruals	34	22
Deferred income	16	15
Total	**414**	**531**

Trade creditors represents sums owed at the year end by the charity to a related party, Salisbury NHS Foundation Trust, for costs incurred by the NHS Trust on behalf of the charity in the furtherance of the charity's objects.

Deferred income - the Charity accepts refundable deposits from exhibitors to enable them to secure their pitch at the Rockbourne Fair. The deposits are then offset by the exhibitors after the event when they donate a portion of their event profits to the Charity.

25. Analysis of current liabilities (continued)

	2023	2022
	£000	£000
Deferred income brought forward	15	19
Amounts deferred in year	16	15
Amounts released	(15)	(19)
Deferred income carried forward	**16**	**15**

26. Analysis of material funds

	Balance 31 March 2022	Incoming resources	Resources expended	Transfers	Gains and losses	Balance 31 March 2023
	£000	£000	£000	£000	£000	£000
Unrestricted and Designated Funds						
General Patients Fund	2,165	656	(437)	187	-	2,571
Property Fund	1,918	-	(25)	-	(81)	1,812
Investment Income Fund	1,643	232	(319)	(109)	(169)	1,278
Legacy - Joan Rosemary Joyce	681	-	-	-	-	681
General Staff Fund	355	96	(55)	1	-	397
Legacy - Linda Seale	280	-	-	-	-	280
Legacy - Stella Cruse	220	25	-	-	-	245
Legacy - Doreen de Winton Whistance	143	-	-	-	-	143
Legay - Eileen Homby	100	-	-	-	-	100
Legacy - Donald Francis Lawes	100	-	-	-	-	100
Unrealised Gain Fund	218	-	-	-	(118)	100
Legacy - Mary Edna Paddock	-	87	-	-	-	87
Legacy - Joyce Coles	76	-	-	-	-	76
Legacy - Edna May Gillingham	52	-	-	-	-	52
Legacy - Linda Marion Isaacs	-	50	-	-	-	50
Legacy - Sandra Wakely	40	-	-	-	-	40
Rockbourne Fair Charitable Fund	108	76	(25)	(142)	-	17
Petra Desert Trek 2022	89	33	(1)	(92)	-	29
Inca Trail Trek 2017	85	-	(85)	-	-	-
China Trek 2019	141	-	(141)	-	-	-
Material Unrestricted Funds	8,414	1,255	(1,088)	(155)	(368)	8,058
Other Unrestricted Funds	50	104	(33)	60	-	181
	8,464	**1,359**	**(1,121)**	**(95)**	**(368)**	**8,239**
Children's Major Project Fund	381	-	-	-	-	381
Clinical Education Programme Fund	-	135	-	-	-	135
Wessex Regional Genetics Fund	148	2	(79)	10	-	81
Maternity Birth Unit & Enhancements	98	-	(33)	-	-	65
Charity Management & Administration Fund	-	-	(24)	80	-	56
Engage Fund	37	-	(47)	18	-	8
Designated - MRI Scanner Campaign	81	-	(81)	-	-	-
CT Scanner Campaign	74	-	(74)	-	-	-
Capital Project 2 - Kangaroo Room	35	-	(25)	(10)	-	-
Other Designated Funds	115	15	(81)	20	-	69
Designated Funds Total	**969**	**152**	**(444)**	**118**	**-**	**795**
Unrestricted and Designated Funds Total	**9,433**	**1,511**	**(1,565)**	**23**	**(368)**	**9,034**

26. Analysis of material funds (continued)

	Balance 31 March 2022 £000	Incoming resources £000	Resources expended £000	Transfers £000	Gains and losses £000	Balance 31 March 2023 £000
Restricted Funds						
Legacy - Margaret Smith	742	-	(9)	-	-	733
Cancer Research Fund	654	-	-	-	-	654
Legacy - Graham Ian Sherren	389	-	-	-	-	389
Pembroke Unit Fund	338	47	(27)	-	-	358
Legacy - William Frank Elliott	341	-	-	-	-	341
Legacy - Leonard Reginald Silver	245	-	-	-	-	245
Breast Unit Fund	149	44	-	-	-	193
Spinal Unit General Fund	222	9	(50)	-	-	181
Legacy - Maureen Foster	135	33	-	-	-	168
Legacy - Pamela Jean Joy	85	63	-	-	-	148
Legacy - Josine Delphine Marie Connell	128	-	-	-	-	128
Children's Unit Stars Appeal Patient Fund	79	41	(9)	-	-	111
Cardiac Care, Training & Equipment Fund	97	13	(13)	-	-	97
Neonatal Unit Fund - Stars Appeal	134	17	(69)	9	-	91
Odstock Burns & Plastics Patients Fund	81	3	-	-	-	84
AD1 Fund	215	-	(132)	-	-	83
Radnor Ward Patients Fund	76	6	(3)	-	-	79
CSE Fund	53	-	-	6	-	59
Diabetes Fund	51	-	-	-	-	51
Clinical Radiology Fund	54	3	(9)	-	-	48
Benson Suite Fund	42	10	(5)	-	-	47
Legacy - James Johnston	45	-	-	-	-	45
Wessex Rehabilitation Association Fund	41	4	-	-	-	45
Dermatology & Skin Cancer Fund	44	-	-	-	-	44
Finance Reimbursement Fund	41	-	-	-	-	41
South Coast Anatomy Fund	40	-	-	-	-	40
CSE FES Research Stars Appeal Fund	39	-	-	-	-	39
ENT Department Patients Fund	37	-	-	-	-	37
Urology & Prostate Cancer Fund	39	5	(11)	-	-	33
Rheumatology Patients Fund	32	1	(2)	-	-	31
Gastro Education Fund	32	-	(8)	-	-	24
Legacy - Audrey E Restall Fund	73	-	-	(60)	-	13
Patients Welfare Fund	24	-	(24)	-	-	-
Restricted Staff Fund	156	-	(156)	-	-	-
Stars Appeal MRI Scanner Campaign	1,243	-	(1,293)	-	-	(50)
Material Restricted Funds	6,196	299	(1,820)	(45)	-	4,630
Other Restricted Funds	666	110	(150)	22	-	648
Restricted Funds Total	**6,862**	**409**	**(1,970)**	**(23)**	**-**	**5,278**
Funds Total	**16,295**	**1,920**	**(3,535)**	**-**	**(368)**	**14,312**

Transfers represent: (i) distribution of previously unrealised gains now realised on the sale of investments; (ii) the use of general funds to make improvements to fixed assets, (iii) where two restricted funds have a common purpose, transfers may be made to support an individual project which matches their restriction; (iv) General funds may be designated for a particular purpose should the Trustees decide this to be appropriate; and (v) Following consultation with the Charity Commission funds previously labelled as restricted were reviewed and evaluated as being designated.

Stars Appeal MRI Scanner Campaign - Following changes to ventilation regulations resulting from Covid-19 and inflationary pressures brought about by world events the MRI Fund at 31st March had overspent and was showing an overdrawn position of £50k. The Trust reimbursed the Charity for this overspend in September 2023 bringing the balance to zero and the fund was closed.

26. Analysis of material funds (continued)

Name of Fund	Description of the nature and purpose of each fund
General Patients Fund	For the benefit of patients of Salisbury District Hospital
Property Fund	Land & Building Property holding fund
Investment Income Fund	Fund for the redistribution of investment income
Legacy - Joan Rosemary Joyce	For the benefit of patients at the hospital
General Staff Fund	For the benefit of staff of Salisbury District Hospital
Legacy - Linda Seale	For general charitable purposes
Legacy - Stella Cruse	For general charitable purposes
Legacy - Doreen de Winton Whistance	For general charitable purposes
Legay - Eileen Homby	For general charitable purposes
Legacy - Donald Francis Lawes	For general charitable purposes
Unrealised Gain Fund	Holding fund carrying the increase in valuation of investments over their cost to the Charity
Legacy - Mary Edna Paddock	For general charitable purposes
Legacy - Joyce Coles	For general charitable purposes
Legacy - Edna May Gillingham	For general charitable purposes
Legacy - Linda Marion Isaacs	For general charitable purposes
Legacy - Sandra Wakely	For general charitable purposes
Rockbourne Fair Charitable Fund	Holding fund carrying the income and expenditure relating to the Rockbourne Fair
Petra Desert Trek 2022	Temporary fund to collect funds and make payments in relation to the 2022 Petra Trek
Inca Trail Trek 2017	Temporary fund to collect funds and make payments in relation to the 2017 Inca Trek
China Trek 2019	Temporary fund to collect funds and make payments in relation to the 2019 China Wall
Children's Major Project Fund	For the benefit of children at Salisbury District Hospital
Clinical Education Programme Fund	For the futhreance of Clinical Education
Wessex Regional Genetics Fund	For the benefit of staff and patients of Wessex Regional Genetics Laboratory
Maternity Birth Unit & Enhancements	Designated fund set up to ring-fence expenditure related to the delivery of the midwifery
Charity Management & Administration Fund	Holding fund for administraction costs
Engage Fund	To engage volunteers in befriending patients
Designated - MRI Scanner Campaign	To fund the purchase of a MRI Scanner for Salisbury District Hospital
CT Scanner Campaign	Excess from CT Scanner Campaign
Capital Project 2 - Kangaroo Room	To fund Breast Feeding Clinic and Kangaroo Room development
Legacy - Margaret Smith	Bequest specific to 7 hospital wards or units
Cancer Research Fund	For research into cancer
Legacy - Graham Ian Sherren	For the Burns Unit
Pembroke Unit Fund	For providing resources to patients with cancer and haematological diseases, over and
Legacy - William Frank Elliott	For the equal benefit of Cardiac and Reparatory
Legacy - Leonard Reginald Silver	For the Spinal Unit
Breast Unit Fund	For the benefit of breast patients at Salisbury District Hospital by funding enhancements
Spinal Unit General Fund	For the benefit of patients and staff on the Spinal Unit
Legacy - Maureen Foster	For Breast Care
Legacy - Pamela Jean Joy	For projects dealing with Cancer and/ or Children
Legacy - Josine Delphine Marie Connell	Research with particular reference to Spinal, Microvascular Surgery and Rehabilitation
Children's Unit Stars Appeal Patient Fund	For the benefit of Sarum Ward patients
Cardiac Care, Training & Equipment Fund	For the benefit of staff and patients through the purchase of equipment, training and
Neonatal Unit Fund - Stars Appeal	To purchase equipment that will benefit babies during their stay at Salisbury District
Odstock Burns & Plastics Patients Fund	For the benefit of Burns & Plastics Unit patients
AD1 Fund	A temporary fund until objectives are agreed with the donor
Radnor Ward Patients Fund	For the benefit of Radnor Ward patients
CSE Fund	Clinical Science & Engineering Fund
Diabetes Fund	For the benefit of patients with diabetes
Clinical Radiology Fund	For the benefit of Clinical Radiology patients and staff
Benson Suite Fund	To create a dedicated suite of rooms on the hospital's labour ward, which parents can use before, during and after delivery of a stillborn baby.
Legacy - James Johnston	For Patient Amenities
Wessex Rehabilitation Association Fund	For the benefit of patients requiring rehabilitation after illness
Dermatology & Skin Cancer Fund	For Dermatology & skin Cancer Patients and Staff
Finance Reimbursement Fund	For the benefit of staff and patients of Salisbury District Hospital
South Coast Anatomy Fund	For the benefit of staff and patients of Salisbury District Hospital
CSE FES Research Stars Appeal Fund	To support Functional Electrical Stimulation research
ENT Department Patients Fund	For the benefit of ENT patients
Urology & Prostate Cancer Fund	For the benefit of staff and patients of Urolody and Prostate Cancer Department
Rheumatology Patients Fund	For the benefit of Rheumatology patients
Gastro Education Fund	For the relief of sickness of patients who are or have been treated by staff within the Department of Medicine
Legacy - Audrey E Restall Fund	For the purchase of Equipment
Patients Welfare Fund	For the benefit of patients at Salisbury District Hospital
Restricted Staff Fund	For the benefit of nursing staff at Salisbury District Hospital
Stars Appeal MRI Scanner Campaign	To fund the purchase of a MRI Scanner for Salisbury District Hospital

27. Analysis of grants

The charity does not make grants to individuals and the total cost of making grants is disclosed on the face of the Statement of Activities and the actual disbursement received by the beneficiaries for each category of charitable activity is disclosed in notes 11, 12 and 13. All grants are made to the NHS Trust. The majority of grants were made to the Salisbury NHS Foundation Trust. The Trustee operates a scheme of delegation under which fund holders manage the day to day disbursements on their projects in accordance with the directions set out in Salisbury NHS Foundation Trust's standing orders and financial instructions; since these are ongoing activities it is not possible to segment these activities into individual grant awards.

Future Funding Commitments
As at 31 March 2023 the charity had approved funding for capital projects totalling £774,000 and an additional £237,000 for ongoing services which have not been recognised as a liability in the financial statements.

28. Prior year Statement of Financial Activities

For comparative purposes the Statement of Financial Activities for the year ended 31 March 2022 is reproduced to allow users of the accounts to be able to compare movements in restricted and unrestricted funds.

	Endowment Funds	Restricted Funds	Unrestricted Funds	Total Funds 2022
		Restated	Restated	Restated
	£000	£000	£000	£000
Income and endowments from:				
Donations and legacies	-	431	1,031	1,462
Charitable activities	-	3	83	86
Other trading activities	-	14	241	255
Investments	-	-	175	175
Total incoming resources	**-**	**448**	**1,530**	**1,978**
Expenditure on:				
Raising funds	-	-	(299)	(299)
Charitable activities				
- Medical research and clinical support	-	(230)	(32)	(262)
- Medical equipment and facilities	-	(375)	(298)	(673)
- Staff education and welfare	-	(66)	(72)	(138)
- Patient education and welfare	-	(104)	(207)	(311)
	-	(775)	(609)	(1,384)
Total expenditure	**-**	**(775)**	**(908)**	**(1,683)**
Gain on investment assets	-	-	438	438
	-	-	438	438
Net income	**-**	**(327)**	**1,060**	**733**
Gain on revaluation of tangible fixed assets	-	-	218	218
Transfers between funds	(9)	(1,209)	1,218	-
Net movement in funds	**(9)**	**(1,536)**	**2,496**	**951**
Reconciliation of funds				
Total funds brought forward	9	8,398	6,937	15,344
Total funds carried forward	**-**	**6,862**	**9,433**	**16,295**

29. Prior year Statement of Financial Position

For comparative purposes the Balance Sheet as at 31 March 2022 is reproduced to allow users of the accounts to be able to compare movements in restricted and unrestricted funds.

	Endowment Funds	Restricted Funds	Unrestricted Funds	Total Funds 2022
	£000	£000	£000	£000
Fixed assets:				
Tangible assets	-	-	1,938	1,938
Investments	-	4,058	4,041	8,099
Total Fixed Assets	**-**	**4,058**	**5,979**	**10,037**
Current assets:				
Short Term Investments	-	-	462	462
Debtors	-	-	469	469
Cash at bank and in hand	-	3,291	2,567	5,858
Total Current Assets	**-**	**3,291**	**3,498**	**6,789**
Liabilities:				
Creditors falling due within one year	-	(487)	(44)	(531)
Net Current assets	**-**	**2,804**	**3,454**	**6,258**
Total assets less liabilities	**-**	**6,862**	**9,433**	**16,295**
The funds of the charity				
Expendable endowment funds	-	-	-	-
Restricted income funds	-	6,862	-	6,862
Revaluation reserve	-	-	1,918	1,918
Unrestricted funds - General	-	-	6,546	6,546
Unrestricted funds - Designated	-	-	969	969
Total charity funds	**-**	**6,862**	**9,433**	**16,295**

SALISBURY DISTRICT HOSPITAL CHARITABLE FUND

England & Wales - Charity number 1052284

Accounts

SALISBURY DISTRICT HOSPITAL CHARITABLE FUND

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

CHARITY NUMBER: 1052284

Trustee's 2021/22 Annual Report for Salisbury District Hospital Charitable Fund

Foreword

The Corporate Trustee presents the Charitable Funds Annual Report together with the Audited Financial Statements for the year ended 31 March 2022.

The Charity's annual report and accounts for the year ended 31 March 2022 have been prepared by the Corporate Trustee in accordance with the Charities Act 2011 and the Charities (Accounts & Reports) Regulations 2008. The Charity's report and accounts include all the separately established funds for Salisbury District Hospital.

The members of Salisbury NHS Foundation Trust Board constitute the Corporate Trustee of the Charitable Funds governed by the law applicable to Trusts, principally the Trustees Act 2000 and the Charities Act 2011. The members of the Salisbury NHS Foundation Trust Board in their capacity as sole Trustee, act as the Charitable Funds Committee. This committee was formed on 1 April 1996 to administer the Charitable Funds.

The members of the Salisbury NHS Foundation Trust Board who served during the financial year and up to the date of signing of these accounts were as follows:

Dr Nick Marsden	Chairman
Stacey Hunter	Chief Executive
Dr Peter Collins	Chief Medical Officer
Judy Dyos	Chief Nursing Officer
Mark Ellis	Interim Chief Financial Officer (From 08 August 2022)
Andy Hyett	Chief Operating Officer (Until 31 August 2022)
Lisa Thomas	Chief Financial Officer (Until 05 August 2022), Interim Chief Operating Officer (From 22 August 2022)
Melanie Whitfield	Chief People Officer (From 06 September 2021)
Susan Young	Interim Chief People Officer (Until 31 August 2021)
Rakhee Aggarwal	Non-Executive Director
Tania Baker	Non-Executive Director
Michael von Bertele CB OBE	Non-Executive Director
Dr David Buckle	Non-Executive Director
Eiri Jones	Non-Executive Director
Paul Kemp	Non-Executive Director
Paul Miller	Non-Executive Director (Until 30 June 2022)

Members of the Salisbury NHS Foundation Trust Board are appointed in accordance with, and their actions governed by, the provisions in the Foundation Trust's constitution, Standing Orders and Standing Financial Instructions.

The Trust's Standing Orders and Standing Financial Instructions can be found on the Trust website at:
https://www.salisbury.nhs.uk/media/pqwmqtj4/sft-standing-financial-instructions-2020.pdf

The Charitable Funds are registered with the Charity Commission (No. 1052284) in accordance with the Charities Act 2011.

Reference and Administrative details

The Salisbury District Hospital Charitable Fund, registered Charity Number 1052284, was entered on the Central Register of Charities on the 26 January 1996. The charity is constituted of 154 individual funds (2021: 218) as at the 31 March 2022 and the notes to the accounts distinguish the types of fund held and disclose separately all material funds.

Charitable funds 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 2006 and the National Health Service and Community Care Act 1990 and these funds are held on trust by the corporate body.

Principal Charitable Fund Adviser to the Board:
The Chief Financial Officer of the Salisbury NHS Foundation Trust is the principal advisor to the Committee.

Principal Office
The principal office for the charity is:
Charity Office
Salisbury NHS Foundation Trust
Salisbury District Hospital
Salisbury SP2 8BJ

Principal Professional Advisers:

Bankers
National Westminster Bank
48 Blue Boar Row
Salisbury
Wiltshire SP1 1DF

Internal Auditors
PriceWaterhouseCoopers LLP
Savannah House
3 Ocean Way
Southampton
SO14 3TJ

External Auditors
Fletcher & Partners, Chartered Accountants
Crown Chambers
Bridge Street
Salisbury
SP1 2LZ

Investment Fund Managers
HSBC Private Bank (UK) Limited
8 Cork Street
London
W1S 3LJ

Solicitors
DAC Beachcroft
Winton House
St. Peter Street
Winchester
Hampshire SO23 8BW

Structure, Governance and Management

The charity's fund was established using the model declaration of trust and all funds held on trust as at the date of registration were either part of this fund or registered as separate restricted funds under the main charity. Subsequent donations and gifts received by the charity that are attributable to the original funds are added to those fund balances within the existing charity.

The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund, and by designating funds, the Trustee respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff. Where funds have been received which have specific restrictions set by the donor, a restricted fund was established.

The charitable funds have Fund Managers who manage the funds on behalf of the Corporate Trustee.

The funds receive their cash through donations, legacies, and investment interest. Originally adopted for marketing purposes of its fundraising activities the Charity is now known within the hospital and the surrounding community as "The Stars Appeal".

The Chair ensures that new Board members of Salisbury NHS Foundation Trust are aware of current policies and priorities for the charitable funds, and any additional training that their role(s) in relation to Corporate Trustee may require is also offered.

The Chief Financial Officer is required to:

- control, manage and monitor the use of the fund's resources.
- provide support, guidance and encouragement for all its income raising activities whilst managing and monitoring the receipt of all income.
- ensure that 'best practice' is followed in the conduct of all its affairs fulfilling all of its legal responsibilities.
- ensure that the Investment Policy approved by the NHS Trust Board as Corporate Trustee is adhered to and that performance is continually reviewed whilst being aware of ethical considerations.
- safeguard assets and take reasonable steps for the prevention and detection of fraud and other irregularities.
- keep the Corporate Trustee fully informed on the activity, performance and risks of the charity.
- ensure the accounting records are maintained, and the day-to-day administration of the Funds is carried out in a timely and accurate manner.

Risk Management
The major risks to which the charity is exposed have been identified and considered. They have been reviewed and systems established to mitigate those risks. The most significant risks identified were possible losses from a fall in the value of the investments and the level of reserves available to mitigate the impact of such losses. These have been carefully considered 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.

Income and Expenditure is being monitored in total and is compared with the approved plan on a quarterly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Partnership Working and Networks
Salisbury NHS Foundation Trust is the main beneficiary of the charity and is a related party by virtue of being Corporate Trustee of the charity. By working in partnership with the Trust, the charitable funds are used to best effect. When deciding upon the most beneficial way to use charitable funds, the Corporate Trustee has regard to the main activities, objectives, strategies and plans of the Trust.

We remain indebted to the work of the Volunteers of Salisbury League of Friends, who raise substantial funds each year for Salisbury District Hospital, and provide funds for facilities and equipment in response to requests from staff in wards and departments within the Trust. There are no Trustees in common between Salisbury District Hospital Charitable Funds and Salisbury League of Friends.

Objectives and Activities

The charity is known publicly by its working name the Stars Appeal and is the official NHS charity of Salisbury District Hospital. Our mission is to bring our Hospital and Community together to make a positive impact on the lives of the people it serves and the staff who care for them.

We want every patient, and their family, to receive the very best care during their time at Salisbury District Hospital. Our goal is to help the Hospital's ability to improve the health and wellbeing of thousands of patients, their families, carers and staff every day.

The Stars Appeal is governed by the Corporate Trustee through a Charitable Funds Committee. A separate Fundraising Committee, chaired by and comprised by highly engaged external stakeholders such as donors, supporters and beneficiaries, meets regularly at Wilton House, the home of Stars Appeal President, the Earl of Pembroke, who attends these meetings and plays a key leadership role within the charity. In addition, a group of Ambassadors made up of senior clinical staff, represents the charity publically and help ensure it is providing the most effective, direct practical support to patients and to the wider NHS staff who cares for them.

Thanks to the generosity of our supporters by raising funds, the Stars Appeal aims to support 3 key areas across the Hospital:

- ***Enhancing care and treatment*** for individuals and families;
- ***Providing support and wellbeing*** for patients, relatives, carers and staff; and
- ***Fostering learning, development and innovation*** to transform healthcare, now and in the future.

Our projects are managed on a day to day basis by Salisbury NHS Foundation Trust. The Charity helps in monitoring their impact to ensure best value is being delivered.

Our supporters often want their donation to benefit a particular area of the Hospital's work which is close to their heart. As such, alongside the Stars Appeal General Funds, most wards and departments in the Hospital have Stars Appeal funds designated to their services which donors may wish to give to directly. Additionally, there are funds designated for the benefit of staff. Money is only placed in these 'staff-related funds' when a donor expresses their wish for the donation to benefit staff directly.

The Stars Appeal sought guidance and approval from the Charity Commission to reduce the number of designated funds it holds on Trust in a way that minimises the administrative burden, maximises the flexibility for the trustee in spending decisions and results in more effective support to the services for which they were donated. As a result, over the last 2 years a number of redundant funds have been closed and its balances transferred to an active fund whose objectives were relevant to the former.

The Charity Trustee relies upon the expert advice of Trust staff in relation to SFT services in order to discharge their responsibilities. The Trustee appoints fund managers for this advice on how funds might be best spent in their areas in a timely manner and accordance to the donors' wishes. As part of their governance arrangements the Trustees formed an Investment Committee comprising representatives from all clinical divisions and the Trust's Corporate function to help with decision making for higher level expenditure. The following scheme of delegation is in place for all charitable expenditure:

Expenditure Level	1st level of Approval	2nd level of Approval
Up to £4,999	Fund Manager	2nd Fund Manager from same Fund
£5000 to £9,999	2 Fund Managers from same Fund	Divisional/ Departmental Manager
£10,000 to £99,999	2 Fund Managers from same Fund + Divisional/ Departmental Manager	Investment Committee
Above £100,000	2 Fund Managers from same Fund + Divisional/ Departmental Manager	Investment Committee in principle + Charitable Funds Committee

The Corporate Trustee has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and is happy that the support of Salisbury District Hospital meets the public benefit requirement.

To that end, all expenditure from Stars Appeal Charity funds should meet public benefit and public perception tests as per described below, and confirmation that these are satisfied is a routine part of expenditure claims.

Public benefit test
All charitable expenditure should ultimately be for the public benefit. Such benefit may take the form of improved clinical services and outcomes, or enhanced service user experience.

Where the immediate benefit of expenditure is for staff welfare or development, there should be a clear evidence of how this will improve services for patients and service users, for example through enhancing relevant staff skills or encouraging staff innovation and wellbeing.

Public perception test
When considering using funds, a person should ask themselves:

- Would someone who has been inspired to make a donation to the Stars Appeal be happy for it to be spent in this way?
- Would you be proud to tell a donor about this expenditure and the difference it is making at the Hospital?
- Have you pursued other statutory funding routes before turning to the Charity to fund this project?

Achievements and Performance

Thanks to our incredibly generous supporters, the Stars Appeal has been able to fund a variety of projects during the year which between them are helping thousands of people every day. Examples are detailed below:

State-of-the-Art Equipment and Smaller Capital Projects
The charity seeks to fund enhanced equipment and facilities across the Hospital which will make a tangible improvement to patient care. During the year we spent £450,000 on this. Some examples include:

- A range of specialized equipment for the enhanced care of premature and critically ill babies being cared for on the Neonatal Unit – £22.5k
- A Fibroscanner, a specialist ultrasound scanner enabling thousands of patients with suspected liver problems to have the best possible diagnostic test - £ 63k
- 3 specialist patients transfer scales, an innovative and efficient way to weigh time critical or immobile patients in seconds. This specialist equipment, comprising of a transfer slide with in-built weighing scale, means patients can be weighed during lateral transfer from trolley to bed, or bed to bed. This is a much more effective and dignified way of weighing, especially those patients who are unable to sit out to be weighed or are bariatric - £10k
- Plusoptix Paediatric Autorefractor - Additional equipment to enable pediatric patients to be screened in the community for varied eye conditions, particularly those living in the wider geographic area with less proximity from the Hospital. Additionally, having the autorefractor will allow staff to more easily, quickly and accurately assess adults with learning disabilities, who may currently get a sub-optimal service. - £4k
- LymphaTouch Device, a medical equipment designed to relieve swelling and pain after traumas and injuries, as well as pre- and postoperatively which thanks to the Stars Appeal funding is available to specialist rehabilitation patients at Salisbury Hospital - £7k
- Oncology Patients are now benefiting from Airglove, an air warming system developed to enable venipuncture and difficult intravenous access for the delivery of intravenous drugs. The use of Airgloves is particularly beneficial for patients requiring extended courses of treatment such as chemotheraphy or patients suffering from anxiety due to needle-phobia - £2.8k
- A range of specialist support and mobility aids to help delivering enhanced rehabilitation services for stroke and elderly patients – £20k

Major Capital Projects
From time-to-time, the charity will raise funds for major capital projects. These projects, which are identified by medical staff before going through a Trustee approval process, will involve a high profile public fundraising campaign. Previous examples include the new Children's Unit (target reached 2011), Neonatal Unit (2012), second CT Scanner (2014), the David A Brown Breast Unit (2017) and a second MRI Scanner (2019). There was no major project undertaken during the year given we are still in the process of delivering the subject of our last major campaign, a second MRI scanner and MRI scanning suite.

Support for cancer patients
The Charity funds a range of support for local cancer patients using the Hospital services, especially those receiving chemotherapy and other treatments on the Pembroke Ward and Suite. Along with the provision of enhanced medical equipment and furnishings a number of additional services are provided. These include free aromatherapy oils and consultation with a clinical aromatherapist. The service, which is hugely popular with patients, helps to alleviate common chemotherapy side effects such as anticipatory nausea, swellings and itching, all of which can be very distressing for patients. The charity also provides free food and hot and cold drinks and free headwear for outpatients attending the Pembroke Suite.

This year, the Stars Appeal started funding a Prehabilitation programme for Cancer Patients which includes 1-2-1 consultations with a qualified instructor, exercise plan, dietary advice, stress relief and mindfulness techniques as well as referral to cancer support workers and/ or clinical psychology where required. The service enables people living with cancer to physically and mentally prepare for treatment by adopting healthy behaviours with the ultimate aim of improving outcomes for them. The programme, which is still in its pilot stage, delivers a holistic approach to the care of patients living with cancer which can reduce the length of stay in hospital and post-treatment complications, and improve recovery, fitness, nutritional status, neuro-cognitive function and quality of life.
Cancer support costs approximately £60,000 each year.

Support for spinal patients
The Spinal Centre at Salisbury Hospital is a regional unit specialising in the care of patients following spinal cord injury or spinal cord disease. The Stars Appeal helps enhance the Spinal Centre environment with furnishing, decors and artworks, for example, providing adjustable tables for the dinning room.

The Stars Appeal Spinal Unit Recreation Service has provided social activities to patients spending many months in hospital trying to come to terms with life-changing injuries that have often resulted in permanent paralysis.

"Prior to this I worked as a nurse in the Spinal Centre for 26 years so I knew how much this important new service was needed. By providing sociable involving activities we can speed up patients' rehabilitation, help them regain independence and increase their chances of returning to work." **Stars Appeal Recreation Assistant**

We aim to raise at least £50,000 each year to continue funding this work.

Free Toiletry Packs
In response to several requests from both patients and staff on the wards, the Stars Appeal have started to fund free toiletry packs for patients who have not brought personal care items of their own to the Hospital. They are available on the wards in the form of a dental kit or a shower kit, which were purposely ordered separately to prevent wastage. These quality, travel-size products provide comfort and direct practical support to patients at a difficult time. The Stars Appeal also funds eye masks for inpatients who often complain of the bright lights on the wards at night.

Free Wi-Fi
Around 100,000 patients, relatives, visitors and staff access the free Stars Appeal Wi-Fi each year. The service is available across the Hospital and is invaluable to patients in helping them keep in touch with family and friends, access free entertainment and to carry on with their lives from their hospital bed. Feedback received has been hugely positive and many patients and families have made contact with the charity to say thank you to Stars Appeal supporters and let us know what a difference the access to free Wi-Fi has made. The email below is just one example. The Wi-Fi service costs £35,000 each year to run.

"I had to write and tell you what a difference the Stars Appeal Wi-Fi has made. My husband has been in hospital for eleven weeks. Christmas could have been a gloomy and depressing time despite visits from all the family who could be here. But eureka! Skype and email, access to free movies and TV have made an enormous difference to his recovery. I am sure we are not the only family spread across the world who need that contact, seeing and hearing one another. I could go on and on about the difference it has made, and he is just one old man. Think of all the young people and children! We just want to say a huge thank you for all your supporters' generosity and hard work in making it happen." **Patient's wife.**

Stars Appeal Live
Every week the Stars Appeal Live project brings music, dance, poetry, creative reminiscence and storytelling sessions to the Hospital. The charity funds a part-time project coordinator and a number of freelance artists who deliver the creative sessions to patients at the bedside. During the pandemic, the Stars Appeal Live expanded the remit of their activity running sessions at the Hospital gardens and other public spaces such as the main entrance and cafeteria. This approach helped lift up the spirits of patients, visitors and staff across the Hospital and is now part of the scope of the main project. The Stars Appeal Live Programme costs c.£47,000 per annum.

"I wish you could stay all day, the time has vanished delightfully." **Patient**

"It has really lifted my wife's spirits... and mine too actually." **Patient's husband**

Hospital Chaplaincy
Admission to hospital can be full of uncertainty and anxiety for patients and their families. The chaplaincy team offers a service of 'being alongside' patients, their families and staff, to offer religious, spiritual and pastoral support, for people of all faiths and none.

The Charity provides funds for additional chaplaincy staff, totalling c.£60,000 each year, meaning that there is a chaplain available to those in need 24 hours a day, 365 days a year. This means that a more wide-reaching and personalised service can be offered to patients and families and weekly sessions can be run in the chapel for meditation, mindfulness, relaxation and quiet reflection for staff.

The funding also allows additional capacity for the hospital Chaplains to promote activities that deliver emotional and spiritual support to people in the hospital, as well as visit wards and outpatients patients on a regular basis, proactively meeting patients and their families without the need of being referred first.

"Heartfelt thanks to your wonderful Chaplain, Frances, who kindly arranged, at very short notice, for my terminally ill wife and I to renew our marriage vows. Again thank you to everyone who made this extremely special moment possible." **Patient's husband.**

Hospital Arts
The Stars Appeal provides the core funding for the Hospital Arts Department "ArtCare". ArtCare brings colour and inspiration to the Hospital through a patient-centred programme of creative projects including interior design, exhibitions, permanent artworks, performing arts and interactive activities. As well as major redesign of the interiors and exteriors of hospital buildings, ArtCare ensures that the hospital environment continues to welcome and inspire with the provision of artworks creating points of focus and opportunities for reflection for patients, visitors and staff with a temporary exhibition programme. ArtCare also run an arts workshop programme for Hospital staff which promotes staff wellbeing. The work of ArtCare actively enhances the Hospital experience of tens of thousands of patients and visitors each year. The project costs the charity around £87,000 per annum, which primarily meets costs of three members of staff.

"By supplementing medicine and care, the arts can improve the health of people who experience mental or physical health problems. Engaging in the arts can promote prevention of disease and build wellbeing." **London Arts in Health Forum**

Staff Education
The charity funds enhanced training for medical staff and assists with the running of specialist internal training courses so that good practice can be shared, as well as social and team building activities. The charity also helps funding simulation services which provides simulation training to an average of 250 staff per month, increasing confidence, improving team performance, facilitating change in practice which all contribute to ensuring our patients get the outstanding experience we strive to achieve.

Staff Wellbeing and Welfare
The charity supports staff to enable them to provide the best possible care. We provide access to a dedicated counsellor, physio and a range of programmes initiatives to support and celebrate the hardworking, dedicated staff across the Hospital. These services, which are open to all 4,500 staff at the Hospital, help staff to lead happier, healthier working lives which in turn enables them to provide an even higher standard of care to their patients. In the last year, the Stars Appeal has also invested on a Psychological Wellbeing Practitioner to help implement best practices for the management of staff dealing with mental health issues at organizational level. The Charity also helps fund additional appliances and wider enhancements to staff facilities where staff can have a well-earned break during or after a busy shift. This costs around £250,000 per annum. Much of this work is funded using income that has been specifically donated for the benefit of staff and through the Staff Lottery.

The Hospital Environment - Gardens and Outside Spaces
Over the years the Stars Appeal has funded specially designed gardens and outdoor spaces for patients, staff and visitors. Located across the hospital site, they provide places where patients and their loved ones can take time away from the hospital environment, and where staff can have a well-earned break during or after a busy shift. In the past year, the Stars Appeal started funding a dedicated Stars Appeal Gardener to help maintain and further develop those areas for patients, visitors and staff alike.

The Hospital Environment - New OPD Artworks and Furnishings
Following the move of the Medical and Surgical Outpatients department to a modular building onsite, the Stars Appeal has helped improve the patient experience by the use of artworks and new, colour coordinated furniture to an otherwise plain, cold environment. Besides being gifted with a much nicer, welcoming clinical area, added practical benefits include better orientation for patients through the clever use of colour coordinated furniture and matching artworks across the patient's environment.

The Hospital Environment - Medical Engineering Service
In the last year the Stars Appeal brought significant improvements to the Medical Engineering Department, a specialist engineering service set up to provide bespoke seating and rehabilitation aids for people with complex disabilities. The referred patient population includes both adults and children with various postural and mobility limitations.

In addition to the physical disabilities, a significant proportion of patients are non-verbal and can have learning and behavioural disabilities leading them to struggle to cope with the length of the appointments (+3 hours).

The Stars Appeal funded a new band-saw for the Department allowing a better quality for the bespoke items produced inhouse for the patients. The Charity also funded significant improvements to the patients' and visitors' areas, ensuring the waiting areas are welcoming and inviting to the patients/carers, and the clinical rooms are pleasant, calming and sensory friendly, providing suitable distraction to help vulnerable patients to cope over the prolong period required for their care.

The Hospital Environment - Maternity
The Stars Appeal is very proud to be helping enhance the Maternity Services at Salisbury Hospital. As part of the wider enhancement at the Maternity Unit, which comprises of a new and improved single entrance for all maternity patients, and the launch of a midwifery-led Low Risk Birth Centre, the Stars Appeal has also funded 16 reclining chairs for the labour ward. Much more than just a place to sit and rest, these chairs are crucial for the practicalities and comfort of labouring women and their birthing partners of women.

The Hospital Environment - Children and Families
The charity believes that children should be treated in bright, modern, child-focussed surroundings with as many extra facilities and experiences to make their hospital stay as comfortable and enjoyable as possible for both them and their families. During the year we have continued to invest donors' money in providing parents' accommodation and an enhanced environment on the Children's Ward along with additional services and specialized equipment such as the introduction of bright coloured safety pods and a paediatric electrocardiogram dedicated to the Children's Unit. Also, following an increasing number of children and adolescents in mental health crisis in both inpatient and outpatient settings, the Charity introduced the Stars Appeal Distraction Boxes across the hospital. These boxes contain varied cognitive, creative and/ or sensory items appealing to a range of age groups who may find othem helpful to cope with their feelings of stress, anxiety and depression.

We aim to raise at least £50,000 each year to continue funding the work we provide to children and their parents across the Hospital.

The Hospital Environment - Premature and critically ill babies and their families
The Charity provides free accommodation and home comforts for up to 250 families whose babies are being treated on the Neonatal Unit, having been born prematurely or critically ill, and other enhancements including state-of-the-art treatment and diagnostic equipment and play facilities for siblings.

We aim to raise at least £50,000 each year to continue funding all the important enhancement work for babies cared for in the Neonatal Unit and their families.

The Hospital Environment - Benson Suite
The Benson Suite is a dedicated area next to the Labour Ward where families who experience the tragic death of a baby at birth can be treated in a private, dignified space and given the time they need to say goodbye. The charity provides ongoing funding each year to ensure these families get all the support they need and that the Suite continues to be a warm and welcoming safe haven.

In the last year, the Stars Appeal started funding the post of a Stars Appeal Bereavement Midwife. The post holder not only helps bereaved families at the Benson Suite but also continues to provide much needed support for them in the coming months after their loss.

We aim to raise £50,000 each year to maintain the Stars Appeal Benson Suite and provide ongoing support to bereaved families.

"The Benson Suite gave us time with our daughter, time to be the parents we planned to be, time which we will remember forever and always be grateful for." **Parent**

Festive Feel
Patients, visitors and staff have enjoyed a cheerful atmosphere at the hospital during the festivities with Christmas trees, lights, as well as additional Stars Appeal Live performances onsite as part of the "Christmas Countdown" initiative. The Charity also provided a gift to every patient in hospital on Christmas Day and free car park for visitor and patients on Christmas Eve, Christmas Day, Boxing Day and New Years' Day – a small gift to people coming to Hospital for treatment or visiting their loved ones at Hospital on those dates.

Our Future Plans

The Trustee continues to monitor the many changes being rolled out across the NHS. The future direction of the charity will be shaped by the reconfiguration of services and the plans for redesigning patient care to meet the needs of the future, influencing the priorities for spending charitable funds, and proposals for fundraising projects.

The Trustee will ensure the ongoing projects detailed above, along with regular one-off capital projects such as building and environmental enhancements and state-of-the-art equipment can continue to be funded through successful fundraising.

The Trustee will continue to enhance the process through which hospital staff can apply for funding to continue to ensure the charity remains accessible and that the most innovative projects, which meet our aims, can be funded.

At the time of preparation of this report the Charity has re-opened following Covid enforced restrictions. The bookshop is open, the 2021 Rockbourne Fair took place and Walk for Wards 2022 took place at Wilton House as opposed to a virtual event. The Trustee continues to monitor the receipt of donations and adjust the Charity's spend accordingly.

Thank you
The Trustee of the Stars Appeal record their sincere thanks to all involved in the charity and especially to our brilliant donors, fundraisers and volunteers whose continued support enables us to help hundreds of patients at Salisbury District Hospital everyday and the NHS staff who care for them.

Trustee's 2021/22 Annual Report for Salisbury District Hospital Charitable Fund

Financial Review

Assets
The net assets of the Charitable Funds as at 31st March 2022 were £16,295,000 (2021: £15,344,000). Overall net assets increased by £951,000. During the year the charity realised £nil (2021: £nil) of its equity-based investments in order to meet its spending commitments.

Investments
The Corporate Trustee invests its charitable funds through HSBC Private Bank (UK) Limited.

The Corporate Trustee continues to balance the greater risk posed by equity-based investment with the potential for higher returns. The Trustee aims to obtain a reasonable long-term overall return at moderate risk, and seeks to ensure there is a balance between 'ethical and socially responsible investment' and risk. As a result, investment in the processing and/or manufacture of tobacco products is not permitted.

The Corporate Trustee requires that all monies, apart from working capital, be invested primarily in equities and fixed interest investments to maximise the overall return consistent with an acceptable level of risk. Working capital is invested with the National Westminster Bank.

The performance of the investments is continuously monitored and reported to the Corporate Trustee on a quarterly basis, with the performance benchmarked against "HSBC Charities Benchmark UK Growth GBP". The HSBC Investment Manager attends alternate quarterly meetings to present their report.

Income
The charity continues to rely on donations, legacies and investment income as the main sources of income. This is supplemented by income arising from the provision of both national and regional education and training events for NHS staff.

The total income was £1,978,000 (2021: £1,469,000) which included legacies of £842,000 (2021: £120,000).

Fundraising
We are indebted to our many generous supporters from across the local community who enable the charity to continue to meet its objectives.

Due to the CoVID-19 pandemic the activities of the fundraising team were impacted into a second year. The book shop re-opened in the period, Walk for Wards took place virtually, Rockbourne Fair returned in 2021 and volunteers returned but operated under reduced activities in line with restricitions and dependent upon their own health limitations.

The Trustee is most grateful to all donors, volunteers and other supporters for their continued support of our fundraising activities.

Our approach to fundraising rests on positive supporter engagement in order to enable us to attract, steward and maintain support, while respecting the wishes of our supporters. To help us achieve this, we store supporter information using a fundraising database.

The Charity is registered with the Fundraising Regulator and contributes to the Fundraising Regulator levy on fundraising charities. We adhere to the Fundraising Regulator's Code of Practice and to Charity Commission guidelines. Trustees are aware of the Commission's six fundraising principles and ensure adherence by Charity staff:

1. Effective planning
2. Supervising fundraisers
3. Protecting charity reputation
4. Money and other assets
5. Ensuring compliance with laws and regulations
6. Following recognised standards; openness and accountability

Trustees and staff are aware of the need to protect the public and especially vulnerable people, so no cold call, telephone or face-to-face street fundraising is carried out, and no inducements are made to staff or volunteers. No professional fundraisers or commercial participators carried out any fundraising activities on behalf of the charity.

Failures to comply with fundraising standards will be reported to the Fundraising Regulator, as will complaints, for which there is guidance for the public on the Salisbury NHS Foundation Trust Website and an internal process to follow. There have been no complaints nor any recorded failures to comply with fundraising standards in in the last financial year.

Our privacy policy covers how we use the data provided by our supporters; it describes the ways in which supporters can opt out from communications. We provide website links to our privacy policy and to our subject access request policy.

Expenditure
During the year, the funds continued to support a wide range of charitable and health related activities benefiting both patients and staff. In general they are used to purchase goods and support services to supplement those provided by the NHS. For example charitable funds were used to purchase additional medical equipment, enhancing the medical treatment provided to patients.

The individual ward funds receive many donations specifically given to thank the nursing staff and these are used for charitable activities that will benefit staff. The charitable funds also enable medical, nursing and other staff to attend courses, not funded by the NHS, which will update them on the new ideas and modern techniques in their specialties.

Total expenditure incurred in the year was £1,683,000 (2021: £1,561,000), details of which are as follows:

Expenditure on research and clinical support
The Charity supports a number of staff positions which are contracted to Salisbury NHS Foundation Trust and recharged to the Charitable Fund, 2022: £240,000 (2021: £252,000). The positions supported are: Bereavement Midwifery, Occupational Health, Chaplaincy, Gardener and administrative support for Engage and Stars Live. Materials and consumables required for research amounted to £4,000 (2021: £113,000). The research work undertaken enables the NHS to benefit from the knowledge gained during these projects.

Purchase of new equipment and facilities
The total spend on new medical equipment and facilities of £673,000 (2021: £442,000) including support costs of £18,000 (2021: £15,000), represents a vital and valuable contribution to enhancing the provision of clinical care.
Expenditure in the year mainly consisted of £247k towards the new MRI and MRI suite (against an overall £1.7m commitment for the scheme), £162k towards a midwife led birthing facility conversion (against an overall £220k commitment for the scheme), Fibroscanner £79k, Qiagen EZ1 Genetic analyser £32k, £31k towards renovations of Medical Engineering and Glaucoma Laser System £20k.

Expenditure in 2020/21 mainly consisted of MRI peripherals £106k, SimMan and Artificial Lung £76k, Optical CoherenceTomography machine £58k, YAG Laser £56k and ICU bathroom improvements £27k.

Staff education and welfare
Staff education of £138,000 (2021: £195,000), including support costs of £42,000 (2021: £40,000), includes sending staff on training events and running internal courses.

Patient welfare
The patient welfare heading of £311,000 (2021: £296,000) including support costs £33,000 (2021: £30,000), includes the provision for Art Care of £152,000 (2021: £149,000), computer equipment, software and support £4,000 (2021: £18,000) and furniture and fittings of £53,000 (2021: £34,000).

Expenditure on raising funds
The charity repays the Trust for the salaries of the Head of Fundraising and the Fundraising Co-ordinators, and in order to keep transaction costs to a minimum and to simplify the approval processes, the charity relies on the NHS Foundation Trust to identify the appropriateness of funding requests.

Fundraising direct costs of £133,000 (2021: £125,000) represent 6.7% (2021: 8.5%) of the total income received in the year.

In addition to fundraising direct costs, other expenditure incurred on raising funds is: fundraising events, £88,000 (2021: £53,000); investment management, £60,000 (2021: £52,000); and allocated support costs, £18,000 (2021: £18,000).

Grant making policy
In making grants, the Trustee requires that the activity falls within the objects of the charity, that the grant request is supported by the Trust and funds are available to meet the request. Where funds are under the day to day management of a fund manager, the fund manager may incur any expenditure, subject to the authorised expenditure limits, 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.

Reserves policy
Free reserves, as defined by the Trustee, are those that are available to utilise on activities for the benefit of the public in furtherance of the Charity's objectives but which are not yet designated for a specific purpose. The free reserves as at 31 March 2022 were £6,538,000 compared with £4,228,000 for the year ending 31 March 2021.

The Trustee believes a target level of free reserves should be maintained that would be sufficient to enable the Charity to meet the long term and on-going financial obligations into which the Trustee has committed the Charity, which amounted to £2,817,000 at 31 March 2022 (2021: £2,764,000).

The free reserves includes ten unrestricted legacies totalling £1,704,000, the Trustee is considering how these should be spent and how to recognise the legators.

The Trustee has asked fund managers to draw up 3 year plans so that existing funds held can be spent appropriately in accordance with donors' expectations and to help the fundraising team with planning their activities where additional funds may be required to achieve larger schemes.

Trustee's 2021/22 Annual Report for Salisbury District Hospital Charitable Fund

Trustee's Responsibility Statement

The Trustee is responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the Trustee to prepare financial statements for each financial year. The Trustee has to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The Trustee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that they are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business; and
- observe the methods and principles in the Charities SORP (FRS102).

The Trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved on behalf of the Corporate Trustee

Dr. Nick Marsden
Chair of Salisbury District Hospital Charitable Fund

Dated ..... 15th December 2022

Independent auditors report to the corporate trustee of for Salisbury District Hospital Charitable Funds

We have audited the financial statements of Salisbury District Hospital Charitable Funds (the "charity") for the year ended 31st March 2022 which comprise the Statement of Financial Activities, Balance Sheet, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Opinion

In our opinion the consolidated financial statements:

i) give a true and fair view of the state of the affairs of the charity as at 31st March 2022 and of its total income and expenditure, for the year then ended;

ii) have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

iii) have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustee's with respect to going concern are described in the "The Trustee's Responsibility Statement" of this report.

Other information

The corporate trustee is responsible for the other information. The other information comprises the information included in the Trustee's Annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

(i) the information given in the Trustee's Annual Report is inconsistent in any material respect with the financial statements;
(ii) sufficient accounting records have not been kept;
(iii) the financial statements are not in agreement with the accounting records and returns; or
(iv) we have not received all the information and explanations we require for our audit.

Responsibilities of the corporate trustee

As explained more fully in the trustee's responsibility statement, set out on page 10, the corporate trustee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the corporate trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the corporate trustee is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the corporate trustee either intends to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

We ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify and recognise non-compliance with applicable laws and regulations and they remained alert to instances of non-compliance throughout the audit;

We identified the legal and regulatory requirements applicable to the charity through discussions with those charged with governance and management, and from our knowledge and experience of the Charity sector; and

We ensured that the laws and regulations which we identified were communicated to the engagement team and that they remained alert to instances of non- compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material mis-statement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to their assessment of the risk of fraud and their knowledge of actual, suspected or alleged; and
- considering the effectiveness of internal controls to mitigate the risks of fraud and non-compliance with laws and regulations.

We addressed the risk of fraud through management bias and the over-ride of controls by assessing whether judgements and assumptions made by management were indicative of potential bias and by investigating the rationale behind significant or unusual transactions. In order to address the risk of irregularities we carried out procedures which included agreeing the financial statements to underlying documentation and enquiring of management as to actual and potential litigation and instances of non-compliance.

We obtain an understanding of internal control relevant to the audit in order to design procedures that are appropriate to our audit objectives, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.

There are inherent limitations in these audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would be aware of non-compliance. Auditing standards also limit the procedures required to identify non-compliance to enquiry of management and inspection of relevant correspondence. Furthermore misstatements due to fraud can be harder to detect that those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of our auditor's report.

Use of our report

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

Fletcher & Partners
Chartered Accountants and Statutory Auditors
Salisbury
Date 20 January 2023

Fletcher & Partners is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Trustee's 2021/22 Annual Report for Salisbury District Hospital Charitable Fund
Statement of Financial Activities for the year ending 31 March 2022

	Note	Endowment Funds	Restricted Funds	Unrestricted Funds	Total Funds 2022	Total Funds 2021
		£000	£000	£000	£000	£000
Income and endowments from:						
Donations and legacies	3	-	431	1,031	1,462	1,045
Charitable activities	4	-	3	83	86	18
Other trading activities	5	-	14	241	255	215
Investments	7	-	-	175	175	191
Total incoming resources		-	**448**	**1,530**	**1,978**	**1,469**
Expenditure on:						
Raising funds	8	-	-	(299)	(299)	(248)
Charitable activities						
- Medical research and clinical support	10	-	(230)	(32)	(262)	(380)
- Medical equipment and facilities	11	-	(375)	(298)	(673)	(442)
- Staff education and welfare	12	-	(66)	(72)	(138)	(195)
- Patient education and welfare	13	-	(104)	(207)	(311)	(296)
		-	(775)	(609)	(1,384)	(1,313)
Total expenditure		-	**(775)**	**(908)**	**(1,683)**	**(1,561)**
Gain/ (loss) on investment assets		-	-	438	438	1,421
		-	-	438	438	1,421
Net income/ (expenditure)		-	**(327)**	**1,060**	**733**	**1,329**
Gain on revaluation of tangible fixed assets		-	-	218	218	51
Transfers between funds		(9)	(1,209)	1,218	-	-
Net movement in funds		**(9)**	**(1,536)**	**2,496**	**951**	**1,380**
Reconciliation of funds						
Total funds brought forward		9	8,398	6,937	15,344	13,964
Total funds carried forward		-	**6,862**	**9,433**	**16,295**	**15,344**

All amounts relate to the continuing activities of the charity. The charity has no recognised gains and losses other than those included in the results above, and therefore no separate statement of total recognised gains and losses has been presented. The notes at pages 16 to 30 form part of these financial statements.

Trustee's 2021/22 Annual Report for Salisbury District Hospital Charitable Fund
Balance Sheet as at 31 March 2022

	Note	Endowment Funds	Restricted Funds	Unrestricted Funds	Total Funds 2022	Total Funds 2021
		£000	£000	£000	£000	£000
Fixed assets:						
Tangible assets	22	-	-	1,938	1,938	1,743
Investments	20	-	4,058	4,041	8,099	7,730
Total Fixed Assets		-	**4,058**	**5,979**	**10,037**	**9,473**
Current assets:						
Short Term Investments	23	-	-	462	462	279
Debtors	24	-	-	469	469	425
Cash at bank and in hand		-	3,291	2,567	5,858	5,753
Total Current Assets		-	**3,291**	**3,498**	**6,789**	**6,457**
Liabilities:						
Creditors falling due within one year	25	-	(487)	(44)	(531)	(586)
Net Current assets		-	**2,804**	**3,454**	**6,258**	**5,871**
Total assets less liabilities		-	**6,862**	**9,433**	**16,295**	**15,344**
The funds of the charity						
Expendable endowment funds		-	-	-	-	9
Restricted income funds		-	6,862	-	6,862	8,398
Revaluation reserve		-	-	1,918	1,918	1,274
Unrestricted funds - General		-	-	6,546	6,546	5,556
Unrestricted funds - Designated		-	-	969	969	107
Total charity funds	**26**	-	**6,862**	**9,433**	**16,295**	**15,344**

The notes at pages 16 to 30 form part of these financial statements.

The financial statements were approved by the Corporate Trustee on 15th December 2022 and were signed on its behalf by:

Nick Marsden, Chair of Salisbury District Hospital Charitable Fund

N. J. Marsden.

Signed:

Notes on the accounts

1. Accounting Policies

(a) Basis of preparation
The financial statements have been prepared in £ sterling as the functional currency and on a going concern basis under the historic cost convention as the Charity has net current assets and the Trustee considers that the Charity is able to settle all liabilities as they fall due for at least 12 months from the date of signing these accounts and there are no material uncertainties about the Charity's ability to continue.

The Trustee has been presented with a forward looking cash forecast covering the twelve months from the date of signing of these accounts, which makes assumptions as to potential reductions in cash donations that Covid-19 might cause. The Trustee is content that the Charity is, and will remain, a going concern.

The exceptions to the historical cost convention are: investments, that are included at market value; and fixed assets comprising land and buildings, which are valued as indicated in note 1(l) below, as deemed appropriate by the Trustee. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011.

The Charity's Corporate Trustee has assessed its relationship to the Charity and determined it to be a subsidiary because the Corporate Trustee is exposed to, or has rights to, variable returns and other benefits for itself, patients and staff from its involvement with the Charity and has the ability to affect those returns and other benefits through its power over the Charity; the Corporate Trustee, therefore, includes the Charity in its consolidated financial statements.

The consolidated financial statements are prepared under International Financial Reporting Standards and are available to the public at www.salisbury.nhs.uk In these financial statements the Charity is considered to be a qualifying entity (for the purpose of this FRS) and has applied the exemptions available under FRS 102 in respect of the requirement to present a cashflow statement. Having given regard to Public Benefit Entity guidance the Corporate Trustee considers the Charity to be a Public Benefit Entity.

(b) Critical accounting estimates and judgements

The value of land and buildings is £1,938k (2021: £1,743k): This is the most significant estimate in the accounts and is based on the professional judgements of the Charity's independent valuers with extensive knowledge of the physical estate and market factors. The value does not take into account potential future changes in economic value which cannot be predicted with any certainty.

(c) Funds structure
Restricted funds are funds that are to be used in accordance with specific restrictions imposed by the donor, or where the donor has restricted the use of their donation to a specified ward, patients', nurses' or project fund. Where the restriction requires the gift to be invested to produce income but the trustee has the power to spend the capital, it is classed as expendable endowment.

Unrestricted income funds comprise those funds that the Trustee is free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include general funds, where the donor has not specified or restricted the use the Charity may make of their donation, and designated funds, where the Trustee has set aside general funds for a specific purpose. General funds additionally generate income from Gift Aid, investment income, interest and donations given specifically to cover running costs.

The endowment funds in total represent £nil (2021: £9,000) of funds held.

The material funds held are disclosed in note 26.

(d) Incoming resources
All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

(e) Incoming resources from legacies
Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable; this will be once confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made, or property transferred, and once all conditions attached to the legacy have been fulfilled.

(f) Resources expended
Expenditure is recognised when a liability is incurred.

Grants are only made to related or third party NHS bodies and non-NHS bodies in furtherance of the charitable objects of the funds. A liability for such grants is recognised when any conditions associated with the grant(s) are met.

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

(h) Allocation of overhead and support costs
Overhead and support costs have been allocated as a direct cost. Management and administration costs are apportioned across Charitable Activities using the average fund balance method, as shown in notes 14 and 15.

(i) Costs of generating funds
The costs of generating funds are the cost of Investment Fund management fees, together with the Director of Fundraising and the Fundraising Co-ordinator costs recharged by Salisbury NHS Foundation Trust.

(j) Charitable activities
Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs comprise direct costs and an apportionment of overhead and support costs as shown in notes 14 and 15.

(k) Governance costs
Governance costs are classified as a support cost and have been apportioned to fundraising activities and charitable activities.

(l) Fixed assets
Capitalisation
All assets falling into the following categories are capitalised:
i. tangible assets which are capable of being used for more than one year, and have a cost equal to or greater than £5,000.
ii. groups of tangible fixed assets which are interdependent or would normally be provided or replaced as a group with a total value in excess of £5,000 and an individual value of £250 or more.

Valuation
Tangible fixed assets are valued as follows:
i. Land and buildings are stated at open market value for their existing use. Valuations are carried out professionally at five yearly intervals. The last valuation was made on 31 March 2022 by a senior surveyor and RICS registered valuer of Gerald Eve LLP. Between valuations an appropriate index is applied to revalue the assets.

ii. Fixtures, Fittings and Equipment is valued at the lower of estimated net replacement cost or recoverable amount.

Depreciation
i. Depreciation is charged on each main class of tangible asset as follows: land and assets in the course of construction are not depreciated. Buildings, installations and fittings are depreciated on their revalued amount over the assessed remaining life of the asset as advised by professional valuers. At 31 March 2022 the buildings were given remaining lives of 40 years.
ii. Each equipment asset is depreciated over its expected life
iii. Impairments, where incurred in the year by virtue of revaluation of the fixed assets are separately identified, charged to the funds of the charity and to the Statement of Financial Activities with the balance sheet reflecting the revalued amounts.

Artwork
Artwork assets costing £641,700 (2,961 in number) have been accumulated over the past 22 years. These assets do not satisfy the above criteria for capitalisation.

(m) Investments fixed assets
Investment fixed assets are shown at market value.
i. Quoted stocks and shares are included in the balance sheet at mid-market price, ex-div.
ii. Other investment fixed assets are included at the Corporate Trustee's best estimate of market value.

(n) Debtors
Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

(o) 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 liability.

(p) Provisions
Provisions are recognised when the Charity has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

(q) Investment gains/ losses and income
All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (or 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). These are not distributed.

Realised gains, investment income and interest received are held in a specified fund. The costs of running the fundraising team activities, including their salaries, and the administration fee levied by the Trust on the Charity are charged to this fund. The net balance is then available for distribution. When distributed it is allocated equitably across all funds (unrestricted and restricted) based on their balances.

(r) Employees
The charity does not directly employ any personnel.

Salary, benefit and expenses costs incurred by the Trust on employees of the Trust employed to work with the charity are recharged by the Trust to the charity at cost without mark-up.

(s) Pensions
Employees of the Trust who are employed to work with the charity are entitled to join the NHS Pensions Scheme, the provisions of which cover past and present employees. Details of the benefits payable under these provisions can be found on the NHS Pensions website at www.nhsbsa.nhs.uk/pensions.

Past and present employees are covered by the provisions of the two NHS Pension Schemes. Both schemes are unfunded, defined benefit schemes that cover NHS employers, general practices and other bodies, allowed under the direction of Secretary of State for Health and Social Care in England and Wales. The scheme is not designed in a way that would enable employers to identify their share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as though it is a defined contribution scheme: the cost to the Trust is taken as equal to the employer's pension contributions payable to the scheme for the accounting period. The contributions are charged to operating expenses as and when they become due.

Additional pension liabilities arising from early retirements are not funded by the scheme except where the retirement is due to ill-health. The full amount of the liability for the additional costs is charged to the operating expenses at the time the trust commits itself to the retirement, regardless of the method of payment.

2. Related party transactions
The Salisbury NHS Foundation Trust is the main beneficiary of the charity. The charity has provided funding to the NHS Trust for approved expenditure made on behalf of the charity. During the year none of the members of the NHS Trust Board or senior NHS Trust staff or parties related to them were beneficiaries of the charity.

Salisbury District Hospital Charitable Fund leases to Salisbury NHS Foundation Trust land and buildings. Details of the leases are provided in note 19.

Neither the Corporate Trustee nor any member of the NHS Foundation Trust Board has received honoraria, emoluments or expenses in the year. The Trustee has purchased trustee indemnity insurance.

3. Income from donations and legacies

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2022 £000
Donations	-	161	451	612
Legacies	-	270	572	842
Grants	-	-	8	8
	-	**431**	**1,031**	**1,462**

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2021 £000
Donations	-	537	377	914
Legacies	-	51	69	120
Grants	-	11	-	11
	-	**599**	**446**	**1,045**

4. Income from charitable activities

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2022 £000
Rockbourne Fair	-	-	79	79
Walk for Wards	-	3	4	7
Total	**-**	**3**	**83**	**86**

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2021 £000
Rockbourne Fair	-	-	-	-
Walk for Wards	-	6	12	18
Total	**-**	**6**	**12**	**18**

5. Analysis of income from other trading activities

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2022 £000
Christmas Raffle	-	-	37	37
Book shop	-	-	26	26
Sponsored events	-	1	28	29
Hire and rental income	-	-	42	42
Course fee income	-	-	-	-
Art Project	-	3	2	5
Staff Lottery	-	-	83	83
Medical tests, trials and fees	-	5	12	17
Other	-	5	11	16
Total	**-**	**14**	**241**	**255**

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2021 £000
Christmas Raffle	-	-	18	18
Book shop	-	-	-	-
Sponsored events	-	28	9	37
Hire and rental income	-	1	42	43
Course fee income	-	(2)	7	5
Art Project	-	5	-	5
Staff Lottery	-	-	72	72
Medical tests, trials and fees	-	4	-	4
Other	-	16	15	31
Total	**-**	**52**	**163**	**215**

Included within Other is re-imbursement income in respect of expenditure of £10,000 (2021: £18,000).

6. Role of volunteers

The Charity, as is the case with the whole of the charitable sector, is reliant on a team of volunteers for its smooth running and without whom the Charity would not be able to function.

Fund managers are Trust employed senior ward and departmental managers that give freely of their spare time to ensure that funds designated by the Trustee, or the donor, to be spent for a particular purpose or in their particular ward or department are spent in accordance with the Corporate Trustee's or donor's wishes. Fund managers have delegated responsibility to spend up to £10,000, subject to the agreement of the Chief Financial Officer that it meets the terms of their fund.

Ordinarily approximately 60 volunteers actively fund raise for the Charity; 16 volunteer on a shift rota to help run the book stall in the hospital's main entrance, 4 assist in the fundraising office, and a further 40 assist at fundraising events such as Walk for Wards and Rockbourne fair. Some volunteers remain slightly covid hesitant and have not yet returned, but the Charity is hopeful they will return over time.

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

7. Investment Income

The investment income comprises:

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2022 £000
Dividends from investments held in UK	-	-	99	99
Dividends from investments held outside the UK	-	-	75	75
Interest	-	-	1	1
Total	-	-	**175**	**175**

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2021 £000
Dividends from investments held in UK	-	-	136	136
Dividends from investments held outside the UK	-	-	52	52
Interest	-	-	3	3
Total	-	-	**191**	**191**

The Charity uses investment income, in the first instance, to fund the activities, including salaries, of the fundraising team.

8. Analysis of expenditure on raising funds

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2022 £000
Fundraising direct costs	-	-	133	133
Costs associated with fundraising events	-	-	88	88
Investment management	-	-	60	60
Support costs (see note 14)	-	-	18	18
Total	-	-	**299**	**299**

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2021 £000
Fundraising direct costs	-	32	93	125
Costs associated with fundraising events	-	-	53	53
Investment management	-	1	51	52
Support costs	-	-	18	18
Total	-	**33**	**215**	**248**

9. Analysis of charitable expenditure

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

Grants were approved in favour of the partner organisation, Salisbury NHS Foundation Trust, to carry out activities that will benefit the staff and the NHS patients and their families. The Charity incurred expenditure with third parties in pursuance of those grants or reimbursed expenditure incurred by them.

	Grant funded activity £000	Support costs £000	Total 2022 £000	Total 2021 £000
Medical research and clinical support	244	18	262	380
Medical equipment and facilities	655	18	673	442
Staff education and welfare	96	42	138	195
Patient education and welfare	278	33	311	296
	1,273	**111**	**1,384**	**1,313**

10. Medical research and clinical support

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2022 £000
Salaries for supported positions	-	230	10	240
Research materials and consumables	-	-	4	4
Support costs (see note 15)	-	-	18	18
	-	**230**	**32**	**262**

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2021 £000
Salaries for supported positions	-	189	63	252
Research materials and consumables	-	113	-	113
Support costs (see note 15)	-	-	15	15
	-	**302**	**78**	**380**

11. Medical Equipment and Facilities

The total costs relate to the following expenditure:

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2022 £000
Medical equipment	-	180	87	267
Facilities	-	195	193	388
Support costs (see note 15)	-	-	18	18
	-	**375**	**298**	**673**

The total spend on new medical equipment and facilities of £673,000 (2021: £442,000) including support costs of £18,000 (2021: £15,000), represents a vital and valuable contribution to enhancing the provision of clinical care.
Expenditure in the year mainly consisted of £247k towards the new MRI and MRI suite (against an overall £1.7m commitment for the scheme), £162k towards a midwife led birthing facility conversion (against an overall £220k commitment for the scheme), Fibroscanner £79k, Qiagen EZ1 Genetic analyser £32k, £31k towards renovations of Medical Engineering and Glaucoma Laser System £20k.

11. Medical Equipment and Facilities (continued)

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2021 £000
Medical equipment	-	349	52	401
Facilities	-	22	4	26
Support costs (see note 15)	-	-	15	15
	-	**371**	**71**	**442**

Expenditure in the year mainly consisted of MRI peripherals £106k, SimMan and Artificial Lung £76k, Optical Coherence Tomography machine £58k, YAG Laser £56k and ICU bathroom improvements £27k.

12. Staff Education and Welfare

The charity undertook direct charitable activities, including education and training.

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2022 £000
Staff training	-	12	(3)	9
Publications	-	1	-	1
Course travel expenses	-	1	-	1
Entertainment and recreation	-	21	2	23
Course other expenses	-	5	3	8
Travel expenses	-	-	-	-
Other	-	26	28	54
Support costs (see note 15)	-	-	42	42
Total	**-**	**66**	**72**	**138**

	Endowment Funds £000	Restricted Funds Restated £000	Unrestricted Funds Restated £000	Total 2021 Restated £000
Staff training	-	49	-	49
Publications	-	10	-	10
Course travel expenses	-	2	-	2
Entertainment and recreation	-	22	-	22
Course other expenses	-	1	-	1
Travel expenses	-	-	-	-
Other	-	35	36	71
Support costs (see note 15)	-	-	40	40
Total	**-**	**119**	**76**	**195**

13. Patient Welfare

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2022 £000
Entertainment, recreation and beverages	-	34	-	34
Computer equipment, software and support	-	4	-	4
Furniture and fittings	-	36	17	53
Electrical equipment	-	1	1	2
ArtCare	-	-	152	152
Other expenses	-	29	4	33
Support costs (see note 15)	-	-	33	33
Total	**-**	**104**	**207**	**311**

13. Patient Welfare (continued)

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2021 £000
Entertainment, recreation and beverages	-	27	15	42
Computer equipment, software and support	-	18	-	18
Furniture and fittings	-	34	-	34
Electrical equipment	-	3	-	3
ArtCare	-	62	87	149
Other expenses	-	20	-	20
Support costs (see note 15)	-	-	30	30
Total	**-**	**164**	**132**	**296**

Included within Other are leaflets, books and stationery of £5,000 (2021: £1,000), water coolers £3,000 (2021: £nil), a wood working machine for the rehabilitation workshop £7,000 (2021: £nil), toiletries for patients £4,000 (2021: £nil)and aromatherapy expenditure for patients £2,000 (2021: £2,000).

14. Allocation of Overheads

Allocation and apportionment of support costs	Raising funds £000	Charitable activities £000	2022 Total £000	Basis of apportionment
Financial administration	13	26	39	Allocated on time
Charity management	-	54	54	Governance
Depreciation	-	23	23	Allocated on main beneficiaries of fixed assets
Bank charges	1	-	1	Governance
Auditor's remuneration	3	6	9	Governance
Total	**17**	**109**	**126**	

15. Allocation of Support Costs (see note 14)

Apportionment of support cost across charitable activities	Medical research and clinical support £000	Medical equipment and facilities £000	Staff education and welfare £000	Patient welfare £000	Total allocated £000
Financial administration from Salisbury NHS FT	3	3	10	10	26
Charity management	13	13	14	14	54
Auditor's remuneration	1	1	2	2	6
Depreciation	-	-	16	7	23
Total	**17**	**17**	**42**	**33**	**109**

16. Auditor's remuneration

The auditor's remuneration of £8,000 (net of VAT) for 2021-22 (2021: £10,000) related solely to the audit with no other additional work being undertaken (2021: £nil).

17. Trustee remuneration, benefits and expenses

Members of the Board of Salisbury NHS Foundation Trust give their time freely and receive no remuneration for the work that they undertake to act as corporate trustee. However, they can claim expenses to reimburse them for costs that they incur in fulfilling their duties.

Trustee expenses claimed were £nil (2021: nil).

18. Analysis of staff costs and remuneration of key management personnel

The Trust directly employs staff whose specific duties are to raise funds for the Charity, or to manage the Charity. The costs incurred by the Trust in employing these staff members is reimbursed in full at cost, without mark-up.

	2022 £000	2021 £000
Salaries and wages	151	135
Social security costs	16	14
Employers pension contribution	21	19
	188	**168**

The average number of employees during the year was 3.7 (2021: 3.7).

The Trustee considers its key management personnel to be the trustee. The total employment benefits including employer pension contributions of the key management personnel were £nil (2021:£nil).

No employees earned a salary in excess of £60,000 (2021: none).

19. Operating Leases

As lessor
The Salisbury District Hospital Charitable Fund leases to Salisbury NHS Foundation Trust land and buildings.

Receipts recognised as an income

	2022 Total £	2021 Total £
Minimum lease payments	**41,500**	**41,500**

Total future minimum lease income

	2022 Total £	2021 Total £
Receivable:		
Within 1 year	14,250	33,917
Between 1 and 5 years	-	14,250
After 5 years	-	-
Total	**14,250**	**48,167**

The lessor has continued to pay the rental amounts in 2021-22 previously agreed in the lease agreements despite the expiry of said leases.

The gross value of the assets under these leases is £1,938,000 (2021: £1,743,000), and accumulated depreciation charge is £nil (2021: £nil).

20. Fixed asset investments

	2022 Market Value £000	2021 Market Value £000
Fixed interest	1,091	892
Equity held in the UK	625	3,390
Equity held outside the UK	4,388	2,780
Alternative investment (e.g. funds investing in such areas as property, infrastructure and private equity)	1,995	668
Total	**8,099**	**7,730**

21. Movement in fixed asset investment

	2022 £000	2021 £000
Market value brought forward as at 31 March 2021	7,730	6,197
Additions to investments at cost	7,416	4,961
Disposals at carrying value	(7,370)	(4,682)
Add net gain/ (loss) on revaluation	323	1,254
Market value as at 31 March 2022	**8,099**	**7,730**

22. Fixed asset

	Freehold Land £000	Buildings £000	Total £000
Total Tangible Fixed Assets:			
Brought forward at 1 April 2021	803	940	1,743
Additions	-	-	-
Revaluation	138	57	195
Disposals	-	-	-
Balance at 31 March 2022	941	997	1,938
Accumulated Depreciation:			
Brought forward at 1 April 2021	-	-	-
Charge for the year	-	23	23
Revaluation	-	(23)	(23)
Disposals	-	-	-
Balance at 31 March 2022	-	-	-
Net Book Value at 31 March 2022	**941**	**997**	**1,938**
Net Book Value at 31 March 2021	803	940	1,743
Historic cost at 31 March 2022	**202**	**267**	**469**
Historic cost at 31 March 2021	202	267	469

The Land and Buildings were revalued at 31 March 2022 by a RICS qualified and registered valuer at Gerald Eve LLP.

23. Current asset investments

	2022 £000	2021 £000
Assigned life insurance policies by donor	125	125
Capital Account	308	97
Income Account	29	57
Total	**462**	**279**

24. Debtors

	2022 £000	2021 £000
Accrued income	381	401
Other	88	24
Total	**469**	**425**

25. Analysis of current liabilities

	2022 £000	2021 £000
Trade creditors	494	543
Accruals	22	24
Deferred income	15	19
Total	**531**	**586**

Trade creditors represents sums owed at the year end by the charity to a related party, Salisbury NHS Foundation Trust, for costs incurred by the NHS Trust on behalf of the charity in the furtherance of the charity's objects.

Deferred income - the Charity accepts refundable deposits from exhibitors to enable them to secure their pitch at the Rockbourne Fair. The deposits are then offset by the exhibitors after the event when they donate a portion of their event profits to the Charity.

25. Analysis of current liabilities (continued)

	2022 £000	2021 £000
Deferred income brought forward	19	12
Amounts deferred in year	15	19
Amounts released	(19)	(12)
Deferred income carried forward	**15**	**19**

26. Analysis of material funds

		Balance 31 March 2021 £000	Incoming resources £000	Resources expended £000	Transfers £000	Gains and losses £000	Balance 31 March 2022 £000
Unrestricted and Designated Funds							
General Patients Fund		1,890	458	(135)	(48)	-	2,165
Property Fund		1,723	-	(23)	-	218	1,918
Investment Income Fund		939	217	(342)	-	829	1,643
Legacy - Joan Rosemary Joyce		681	-	-	-	-	681
General Staff Fund		237	100	(31)	49	-	355
Legacy - Linda Seale		280	-	-	-	-	280
Legacy - Stella Cruse		-	220	-	-	-	220
Unrealised Gain Fund		609	-	-	-	(391)	218
Legacy - Doreen de Winton Whistance		-	143	-	-	-	143
China Trek 2019	reclassified	-	-	-	141	-	141
Rockbourne Fair Charitable Fund		53	79	(24)	-	-	108
Legay - Eileen Homby		-	100	-	-	-	100
Legacy - Donald Francis Lawes		100	-	-	-	-	100
Petra Desert Trek 2022	reclassified	-	33	(13)	69	-	89
Inca Trail Trek 2017	reclassified	-	-	-	85	-	85
Legacy - Joyce Coles		-	76	-	-	-	76
Legacy - Edna May Gillingham		52	-	-	-	-	52
Legacy - Sandra Wakely		-	40	-	-	-	40
Material Unrestricted Funds		6,564	1,466	(568)	296	656	8,414
Other Unrestricted Funds		6	34	(15)	25	-	50
		6,570	**1,500**	**(583)**	**321**	**656**	**8,464**
Children's Major Project Fund	reclassified	-	-	(1)	382	-	381
Wessex Regional Genetics Fund	reclassified	-	12	(30)	166	-	148
Maternity Birth Unit & Enhancements		260	-	(162)	-	-	98
CT Scanner Campaign	reclassified	-	-	-	74	-	74
Engage Fund	reclassified	-	-	(11)	48	-	37
Capital Project 2 - Kangaroo Room		-	-	-	35	-	35
Designated - MRI Scanner Campaign		104	-	-	(23)	-	81
Other Designated Funds		3	18	(121)	215	-	115
Designated Funds Total		**367**	**30**	**(325)**	**897**	**-**	**969**
Unrestricted and Designated Funds Total		**6,937**	**1,530**	**(908)**	**1,218**	**656**	**9,433**

26. Analysis of material funds (continued)

		Balance 31 March 2021 £000	Incoming resources £000	Resources expended £000	Transfers £000	Gains and losses £000	Balance 31 March 2022 £000
Restricted Funds							
Stars Appeal MRI Scanner Campaign		1,498	-	(255)	-	-	1,243
Legacy - Margaret Smith		746	-	-	(4)	-	742
Cancer Research Fund		654	-	-	-	-	654
Legacy - Graham Ian Sherren		389	-	-	-	-	389
Legacy - William Frank Elliott		341	-	-	-	-	341
Pembroke Unit Fund		330	30	(22)	-	-	338
Legacy - Leonard Reginald Silver		245	-	-	-	-	245
Spinal Unit General Fund	merged (1)	80	5	(15)	152	-	222
AD1 Fund		235	-	(20)	-	-	215
Restricted Staff Fund	merged (2)	114	-	(43)	85	-	156
Breast Unit Fund		133	61	(1)	(44)	-	149
Legacy - Maureen Foster		-	90	-	45	-	135
Neonatal Unit Fund - Stars Appeal		185	26	(42)	(35)	-	134
Legacy - Josine Delphine Marie Conneil		123	5	-	-	-	128
Cardiac Care, Training & Equipment Fund		95	4	(5)	3	-	97
Legacy - Pamela Jean Joy		-	85	-	-	-	85
Odstock Burns & Plastics Patients Fund	merged (3)	21	2	(3)	61	-	81
Children's Unit Stars Appeal Patient Fund		74	10	(5)	-	-	79
Radnor Ward Patients Fund		72	5	(1)	-	-	76
Legacy - Audrey E Restall Fund		73	-	-	-	-	73
Clinical Radiology Fund		43	2	(1)	10	-	54
CSE Fund		38	-	(7)	22	-	53
Diabetes Fund		27	-	-	24	-	51
Legacy - James Johnston		-	45	-	-	-	45
Dermatology & Skin Cancer Fund		26	-	(1)	19	-	44
Benson Suite Fund		103	3	(64)	-	-	42
Finance Reimbursement Fund		40	-	-	1	-	41
Wessex Rehabilitation Association Fund		118	1	-	(78)	-	41
South Coast Anatomy Fund		40	-	-	-	-	40
CSE FES Research Stars Appeal Fund		39	-	-	-	-	39
Urology & Prostate Cancer Fund		38	2	(1)	-	-	39
ENT Department Patients Fund		34	3	-	-	-	37
Gastro Education Fund		76	-	(44)	-	-	32
Rheumatology Patients Fund		31	1	-	-	-	32
Coronavirus Fund		109	2	(112)	1	-	-
Patients Welfare Fund		76	-	(52)	-	-	24
Stars - Caring 4 Kids	reclassified	380	-	-	(380)	-	-
Wessex Regional Genetics Fund	reclassified	166	-	-	(166)	-	-
China Trek 2019	reclassified	141	-	-	(141)	-	-
Recreation Assistant & Related Activities	merged (1)	121	-	-	(121)	-	-
Inca Trail Trek 2017	reclassified	85	-	-	(85)	-	-
CT Scanner Campaign	reclassified	74	-	-	(74)	-	-
Petra Desert Trek 2022	reclassified	69	-	-	(69)	-	-
Nurses Amenity Cash Fund	merged (2)	46	-	-	(46)	-	-
Plastics Unit Fund	merged (3)	40	-	-	(40)	-	-
J Lloyd Davis Memorial Fund	merged (2)	39	-	-	(39)	-	-
Engage Fund	reclassified	30	-	-	(30)	-	-
Material Restricted Funds		7,437	382	(694)	(929)	-	6,196
Other Restricted Funds		961	66	(81)	(280)	-	666
Restricted Funds Total		**8,398**	**448**	**(775)**	**(1,209)**	**-**	**6,862**
Endowment Funds Total		**9**	**-**	**-**	**(9)**	**-**	**-**
Funds Total		**15,344**	**1,978**	**(1,683)**	**-**	**656**	**16,295**

Transfers represent: (i) distribution of previously unrealised gains now realised on the sale of investments; (ii) the use of general funds to make improvements to fixed assets, (iii) where two restricted funds have a common purpose, transfers may be made to support an individual project which matches their restriction; (iv) General funds may be designated for a particular purpose should the Trustees decide this to be appropriate; and (v) Following consultation with the Charity Commission funds previously labelled as restricted were reviewed and evaluated as being designated.

26. Analysis of material funds (continued)

Name of Fund	Description of the nature and purpose of each fund
General Patients Fund	For the benefit of patients of Salisbury District Hospital
Property Fund	Land & Building Property holding fund
Investment Income Fund	Fund for the redistribution of investment income
Legacy - Joan Rosemary Joyce	For the benefit of patients at the hospital
General Staff Fund	For the benefit of staff of Salisbury District Hospital
Legacy - Linda Seale	For general charitable purposes
Legacy - Stella Cruse	For general charitable purposes
Unrealised Gain Fund	Holding fund carrying the increase in valuation of investments over their cost to the Charity
Legacy - Doreen de Winton Whistance	For general charitable purposes
China Trek 2019	Temporary fund to collect funds and make payments in relation to the 2019 China Wall
Rockbourne Fair Charitable Fund	Holding fund carrying the income and expenditure relating to the Rockbourne Fair
Legay - Eileen Homby	For general charitable purposes
Legacy - Donald Francis Lawes	For general charitable purposes
Petra Desert Trek 2022	Temporary fund to collect funds and make payments in relation to the 2022 Petra Trek
Inca Trail Trek 2017	Temporary fund to collect funds and make payments in relation to the 2017 Inca Trek
Legacy - Joyce Coles	For general charitable purposes
Legacy - Edna May Gillingham	For general charitable purposes
Legacy - Sandra Wakely	For general charitable purposes
Children's Major Project Fund	For the benefit of children at Salisbury District Hospital
Wessex Regional Genetics Fund	For the benefit of staff and patients of Wessex Regional Genetics Laboratory
Maternity Birth Unit & Enhancements	Designated fund set up to ring-fence expenditure related to the delivery of the midwifery led birthing centre.
CT Scanner Campaign	Excess from CT Scanner Campaign
Engage Fund	To engage volunteers in befriending patients
Capital Project 2 - Kangaroo Room	To fund Breast Feeding Clinic and Kangaroo Room development
Stars Appeal MRI Scanner Campaign	To fund the purchase of a MRI Scanner for Salisbury District Hospital
Legacy - Margaret Smith	Bequest specific to 7 hospital wards or units
Cancer Research Fund	For research into cancer
Legacy - Graham Ian Sherren	For the Burns Unit
Legacy - William Frank Elliott	For the equal benefit of Cardiac and Reparatory
Pembroke Unit Fund	For providing resources to patients with cancer and haematological diseases, over and above those available through standard NHS channels and thus maintain and further develop a high quality, balanced service.
Legacy - Leonard Reginald Silver	For the Spinal Unit
Spinal Unit General Fund	For the benefit of patients and staff on the Spinal Unit
AD1 Fund	A temporary fund until objectives are agreed with the donor
Restricted Staff Fund	For the benefit of nursing staff at Salisbury District Hospital
Breast Unit Fund	For the benefit of breast patients at Salisbury District Hospital by funding enhancements to the Breast Unit, the Breast Service and (where the signatories feel appropriate) to fund projects in other parts of the hospital that will directly benefit breast patients.
Legacy - Maureen Foster	For Breast Care
Neonatal Unit Fund - Stars Appeal	To purchase equipment that will benefit babies during their stay at Salisbury District
Legacy - Josine Delphine Marie Connell	Research with particular reference to Spinal, Microvascular Surgery and Rehabilitation
Cardiac Care, Training & Equipment Fund	For the benefit of staff and patients through the purchase of equipment, training and books
Legacy - Pamela Jean Joy	For projects dealing with Cancer and/ or Children
Odstock Burns & Plastics Patients Fund	For the benefit of Burns & Plastics Unit patients
Children's Unit Stars Appeal Patient Fund	For the benefit of Sarum Ward patients
Radnor Ward Patients Fund	For the benefit of Radnor Ward patients
Legacy - Audrey E Restall Fund	For the purchase of Equipment
Clinical Radiology Fund	For the benefit of Clinical Radiology patients and staff
CSE Fund	Clinical Science & Engineering Fund
Diabetes Fund	For the benefit of patients with diabetes
Legacy - James Johnston	For Patient Amenities
Dermatology & Skin Cancer Fund	For Dermatology & skin Cancer Patients and Staff
Benson Suite Fund	To create a dedicated suite of rooms on the hospital's labour ward, which parents can use before, during and after delivery of a stillborn baby.
Finance Reimbursement Fund	For the benefit of staff and patients of Salisbury District Hospital
Wessex Rehabilitation Association Fund	For the benefit of patients requiring rehabilitation after illness
South Coast Anatomy Fund	For the benefit of staff and patients of Salisbury District Hospital
CSE FES Research Stars Appeal Fund	To support Functional Electrical Stimulation research
Urology & Prostate Cancer Fund	For the benefit of staff and patients of Urolody and Prostate Cancer Department
ENT Department Patients Fund	For the benefit of ENT patients
Gastro Education Fund	For the relief of sickness of patients who are or have been treated by staff within the Department of Medicine
Rheumatology Patients Fund	For the benefit of Rheumatology patients

27. Analysis of grants

The charity does not make grants to individuals and the total cost of making grants is disclosed on the face of the Statement of Activities and the actual disbursement received by the beneficiaries for each category of charitable activity is disclosed in notes 11, 12 and 13. All grants are made to the NHS Trust. The majority of grants were made to the Salisbury NHS Foundation Trust. The Trustee operates a scheme of delegation under which fund holders manage the day to day disbursements on their projects in accordance with the directions set out in Salisbury NHS Foundation Trust's standing orders and financial instructions; since these are ongoing activities it is not possible to segment these activities into individual grant awards.

Future Funding Commitments
As at 31 March 2022 the charity had approved funding for capital projects totalling £2,246,515 and an additional £546,278 for ongoing services which have not been recognised as a liability in the financial statements.

28. Prior year Statement of Financial Activities

For comparative purposes the Statement of Financial Activities for the year ended 31 March 2021 is reproduced to allow users of the accounts to be able to compare movements in restricted and unrestricted funds.

	Endowment Funds	Restricted Funds	Unrestricted Funds	Total Funds 2021
		Restated	Restated	Restated
	£000	£000	£000	£000
Income and endowments from:				
Donations and legacies	-	599	446	1,045
Charitable activities	-	6	12	18
Other trading activities	-	52	163	215
Investments	-	-	191	191
Total incoming resources	**-**	**657**	**812**	**1,469**
Expenditure on:				
Raising funds	-	(33)	(215)	(248)
Charitable activities				
- Medical research and clinical support	-	(302)	(78)	(380)
- Medical equipment and facilities	-	(371)	(71)	(442)
- Staff education and welfare	-	(119)	(76)	(195)
- Patient education and welfare	-	(164)	(132)	(296)
	-	(956)	(357)	(1,313)
Total expenditure	**-**	**(989)**	**(572)**	**(1,561)**
Unrealised gain on investment assets	-	-	1,254	1,254
Realised gain on investment assets	-	-	167	167
	-	-	1,421	1,421
Net income	**-**	**(332)**	**1,661**	**1,329**
Gain on revaluation of tangible fixed assets	-	-	51	51
Transfers between funds	-	(291)	291	-
Net movement in funds	**-**	**(623)**	**2,003**	**1,380**
Reconciliation of funds				
Total funds brought forward	9	9,021	4,934	13,964
Total funds carried forward	**9**	**8,398**	**6,937**	**15,344**

29. Prior year Statement of Financial Position

For comparative purposes the Balance Sheet as at 31 March 2021 is reproduced to allow users of the accounts to be able to compare movements in restricted and unrestricted funds.

	Endowment Funds	Restricted Funds	Unrestricted Funds	Total Funds 2021
	£000	£000	£000	£000
Fixed assets:				
Tangible assets	-	-	1,743	1,743
Investments	9	3,996	3,725	7,730
Total Fixed Assets	**9**	**3,996**	**5,468**	**9,473**
Current assets:				
Short Term Investments	-	-	279	279
Debtors	-	-	425	425
Cash at bank and in hand	-	4,944	809	5,753
Total Current Assets	**-**	**4,944**	**1,513**	**6,457**
Liabilities:				
Creditors falling due within one year	-	(542)	(44)	(586)
Net Current assets	**-**	**4,402**	**1,469**	**5,871**
Total assets less liabilities	**9**	**8,398**	**6,937**	**15,344**
The funds of the charity				
Expendable endowment funds	9	-	-	9
Restricted income funds	-	8,398	-	8,398
Revaluation reserve	-	-	1,274	1,274
Unrestricted funds - General	-	-	5,556	5,556
Unrestricted funds - Designated	-	-	107	107
Total charity funds	**9**	**8,398**	**6,937**	**15,344**

SALISBURY DISTRICT HOSPITAL CHARITABLE FUND

England & Wales - Charity number 1052284

Accounts

SALISBURY DISTRICT HOSPITAL CHARITABLE FUND

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

CHARITY NUMBER: 1052284

Trustee's 2020/21 Annual Report for Salisbury District Hospital Charitable Fund

Foreword

The Corporate Trustee presents the Charitable Funds Annual Report together with the Audited Financial Statements for the year ended 31 March 2021.

The Charity's annual report and accounts for the year ended 31 March 2021 have been prepared by the Corporate Trustee in accordance with the Charities Act 2011 and the Charities (Accounts & Reports) Regulations 2008. The Charity's report and accounts include all the separately established funds for Salisbury District Hospital.

The members of Salisbury NHS Foundation Trust Board constitute the Corporate Trustee of the Charitable Funds governed by the law applicable to Trusts, principally the Trustees Act 2000 and the Charities Act 2011. The members of the Salisbury NHS Foundation Trust Board in their capacity as sole Trustee, act as the Charitable Funds Committee. This committee was formed on 1 April 1996 to administer the Charitable Funds.

The members of the Salisbury NHS Foundation Trust Board who served during the financial year and up to the date of signing of these accounts were as follows:

Dr Nick Marsden	Chairman
Stacey Hunter	Chief Executive (From 01 September 2020)
Cara Charles-Barks	Chief Executive (Until 31 August 2020)
Dr Christine Blanshard	Medical Director (Until 25 August 2020)
Dr Peter Collins	Medical Director (From 01 April 2021, interim from 05 October 2020 to 31 March 2021)
Dr Sallie Davies	Interim Medical Director (From 25 August 2020 until 05 October 2020)
Judy Dyos	Director of Nursing (From 01 April 2021, interim from 15 June 2020 to 31 March 2021)
Andy Hyett	Chief Operating Officer
Lynn Lane	Interim Director of Organisational Development and People (Until 31 March 2021)
Lisa Thomas	Chief Financial Officer
Melanie Whitfield	Chief People Officer (From 06 September 2021)
Lorna Wilkinson	Director of Nursing (Until 29 June 2020)
Susan Young	Interim Chief People Officer (From 01 March 2021 to 31 August 2021)
Rakhee Aggarwal	Non-Executive Director
Tania Baker	Non-Executive Director
Michael von Bertele CB OBE	Non-Executive Director
Dr David Buckle	Non-Executive Director
Rachel Credidio	Non-Executive Director (Until 30 April 2020)
Eiri Jones	Non-Executive Director
Paul Kemp	Non-Executive Director
Paul Miller	Non-Executive Director

Members of the Salisbury NHS Foundation Trust Board are appointed in accordance with, and their actions governed by, the provisions in the Foundation Trust's constitution, Standing Orders and Standing Financial Instructions.

The Trust's Standing Orders and Standing Financial Instructions can be found on the Trust website at:
https://www.salisbury.nhs.uk/media/pqwmqtj4/sft-standing-financial-instructions-2020.pdf

The Charitable Funds are registered with the Charity Commission (No. 1052284) in accordance with the Charities Act 2011.

Reference and Administrative details

The Salisbury District Hospital Charitable Fund, registered Charity Number 1052284, was entered on the Central Register of Charities on the 26 January 1996. The charity is constituted of 218 individual funds (2020: 241) as at the 31 March 2021 and the notes to the accounts distinguish the types of fund held and disclose separately all material funds.

Charitable funds 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 2006 and the National Health Service and Community Care Act 1990 and these funds are held on trust by the corporate body.

Principal Charitable Fund Adviser to the Board:
The Chief Financial Officer of the Salisbury NHS Foundation Trust is the principal advisor to the Committee.

Principal Office
The principal office for the charity is.
Charity Office
Salisbury NHS Foundation Trust
Salisbury District Hospital
Salisbury SP2 8BJ

Trustee's 2020/21 Annual Report for Salisbury District Hospital Charitable Fund

Principal Professional Advisers:

Bankers
National Westminster Bank
48 Blue Boar Row
Salisbury
Wiltshire SP1 1DF

Internal Auditors
PriceWaterhouseCoopers LLP
Savannah House
3 Ocean Way
Southampton
SO14 3TJ

External Auditors
Grant Thornton
30 Finsbury Square
London
EC2A 1AG

Investment Fund Managers
HSBC Private Bank (UK) Limited
8 Cork Street
London
W1S 3LJ

Solicitors
DAC Beachcroft
Winton House
St. Peter Street
Winchester
Hampshire SO23 8BW

Structure, Governance and Management

The charity's fund was established using the model declaration of trust and all funds held on trust as at the date of registration were either part of this fund or registered as separate restricted funds under the main charity. Subsequent donations and gifts received by the charity that are attributable to the original funds are added to those fund balances within the existing charity.

The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund, and by designating funds, the Trustee respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff. Where funds have been received which have specific restrictions set by the donor, a restricted fund was established.

The charitable funds have Fund Managers who manage the funds on behalf of the Corporate Trustee.

The funds receive their cash through donations, legacies, and investment interest. Originally adopted for marketing purposes of its fundraising activities the Charity is now known within the hospital and the surrounding community as "The Stars Appeal".

The Chair ensures that new Board members of Salisbury NHS Foundation Trust are aware of current policies and priorities for the charitable funds, and any additional training that their role(s) in relation to Corporate Trustee may require is also offered

The Chief Financial Officer is required to:

- control, manage and monitor the use of the fund's resources.
- provide support, guidance and encouragement for all its income raising activities whilst managing and monitoring the receipt of all income.
- ensure that 'best practice' is followed in the conduct of all its affairs fulfilling all of its legal responsibilities.
- ensure that the Investment Policy approved by the NHS Trust Board as Corporate Trustee is adhered to and that performance is continually reviewed whilst being aware of ethical considerations.
- safeguard assets and take reasonable steps for the prevention and detection of fraud and other irregularities.
- keep the Corporate Trustee fully informed on the activity, performance and risks of the charity.
- ensure the accounting records are maintained, and the day-to-day administration of the Funds is carried out in a timely and accurate manner.

Risk Management
The major risks to which the charity is exposed have been identified and considered. They have been reviewed and systems established to mitigate those risks. The most significant risks identified were possible losses from a fall in the value of the investments and the level of reserves available to mitigate the impact of such losses. These have been carefully considered 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

Income and Expenditure is being monitored in total and is compared with the approved plan on a quarterly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Trustee's 2020/21 Annual Report for Salisbury District Hospital Charitable Fund

Partnership Working and Networks

Salisbury NHS Foundation Trust is the main beneficiary of the charity and is a related party by virtue of being Corporate Trustee of the charity. By working in partnership with the Trust, the charitable funds are used to best effect. When deciding upon the most beneficial way to use charitable funds, the Corporate Trustee has regard to the main activities, objectives, strategies and plans of the Trust.

We remain indebted to the work of the Volunteers of Salisbury League of Friends, who raise substantial funds each year for Salisbury District Hospital, and provide funds for facilities and equipment in response to requests from staff in wards and departments within the Trust. There are no Trustees in common between Salisbury District Hospital Charitable Funds and Salisbury League of Friends.

Objectives and Activities

The charity is known publicly by its working name the Stars Appeal and is the official NHS charity of Salisbury District Hospital. Our mission is to bring our Hospital and Community together to make a positive impact on the lives of the people it serves and the staff who care for them.

We want every patient, and their family, to receive the very best care during their time at Salisbury District Hospital. Our goal is to help the Hospital's ability to improve the health and wellbeing of thousands of patients, their families, carers and staff every day.

The Stars Appeal is governed by the Corporate Trustee through a Charitable Funds Committee. A separate Fundraising Committee, chaired by and comprised by highly engaged external stakeholders such as donors, supporters and beneficiaries, meets regularly at Wilton House, the home of Stars Appeal President, the Earl of Pembroke, who attends these meetings and plays a key leadership role within the charity. In addition, a group of Ambassadors made up of senior clinical staff, represents the charity publically and help ensure it is providing the most effective, direct practical support to patients and to the wider NHS staff who cares for them.

Thanks to the generosity of our supporters by raising funds, the Stars Appeal aims to support 3 key areas across the Hospital:

- ***Enhancing care and treatment*** for individuals and families;
- ***Providing support and wellbeing*** for patients, relatives, carers and staff; and
- ***Fostering learning, development and innovation*** to transform healthcare, now and in the future.

Our projects are managed on a day to day basis by Salisbury NHS Foundation Trust. The Charity helps in monitoring their impact to ensure best value is being delivered.

Our supporters often want their donation to benefit a particular area of the Hospital's work which is close to their heart. As such, alongside the Stars Appeal General Funds, most wards and departments in the Hospital have Stars Appeal funds designated to their services which donors may wish to give to directly. Additionally, there are funds designated for the benefit of staff. Money is only placed in these 'staff-related funds' when a donor expresses their wish for the donation to benefit staff directly.

In the last year the Stars Appeal sought guidance and approval from the Charity Commission to reduce the number of designated funds it holds on Trust in a way that minimises the administrative burden, maximises the flexibility for the trustee in spending decisions and results in more effective support to the services for which they were donated. As a result, a number of redundant funds have been closed and its balances transferred to an active fund whose objectives were relevant to the former.

The Charity Trustee relies upon the expert advice of Trust staff in relation to SFT services in order to discharge their responsibilities. The Trustee appoints fund managers for this advice on how funds might be best spent in their areas in a timely manner and accordance to the donors' wishes. The Trustees also formed an Investment Committee to help with decision making for higher level expenditure. The following scheme of delegation has been set for all charitable expenditure:

Expenditure Level	1st level of Approval	2nd level of Approval
Up to £4,999	Fund Manager	2nd Fund Manager from same Fund
£5000 to £9,999	2 Fund Managers from same Fund	Divisional/ Departmental Manager
£10,000 to £99,999	2 Fund Managers from same Fund + Divisional/ Departmental Manager	Investment Committee
Above £100,000	2 Fund Managers from same Fund + Divisional/ Departmental Manager	Investment Committee in principle + Charitable Funds Committee

The Corporate Trustee has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and is happy that the support of Salisbury District Hospital meets the public benefit requirement.

To that end, all expenditure from Stars Appeal Charity funds should meet public benefit and public perception tests as per described below, and confirmation that these are satisfied is a routine part of expenditure claims

Public benefit test
All charitable expenditure should ultimately be for the public benefit. Such benefit may take the form of improved clinical services and outcomes, or enhanced service user experience.

Where the immediate benefit of expenditure is for staff welfare or development, there should be a clear evidence of how this will improve services for patients and service users, for example through enhancing relevant staff skills or encouraging staff innovation and wellbeing

Public perception test
When considering using funds, a person should ask themselves:

- Would someone who has been inspired to make a donation to the Stars Appeal be happy for it to be spent in this way?
- Would you be proud to tell a donor about this expenditure and the difference it is making at the Hospital?
- Have you pursued other statutory funding routes before turning to the Charity to fund this project?

Achievements and Performance

Thanks to our incredibly generous supporters, the Stars Appeal has been able to fund a variety of projects during the year which between them are helping thousands of people every day. Examples are detailed below

State-of-the-Art Equipment and Smaller Capital Projects
The charity seeks to fund enhanced equipment and facilities across the Hospital which will make a tangible improvement to patient care. During the year we spent £442,000 on this. Some examples include:

- A range of specialized equipment for the enhanced care of premature and critically ill babies being cared for on the Neonatal Unit – £24k
- A brand new professional multi-purpose exerciser for legs and upper body for an enhanced rehabilitation for stroke patients. enables people with individual requirements to exercise their legs or upper body with or without motorised assistance – from their chair or wheelchair. It gently encourages mobility and has a positive effect on many other aspects of health – £6.5k

- Major new equipment in the Eye Clinic has enabled new diagnostic and treatment techniques to be introduced, saving hundreds of often elderly patients from having to travel to other hospitals for their care – £80k
- A new medical image recording device for the Ear, Nose and Throat (ENT) department has enhanced care for patients by enabling the viewing and capture of images in high definition for ENT patients such as those with cancer and voice problems – £17.5k
- A pulsed dye laser in the hospital's Laser Clinic is making a life-changing difference for patients including people being treated for bleeding disorders and those recovering from burns injuries. The laser, which works by targeting the tiny blood vessels beneath the skin's surface, has a range of applications but is especially useful for improving scarring caused by burns and reducing the frequency of severe uncontrollable nose bleeds – 56K

Major Capital Projects
From time-to-time, the charity will raise funds for major capital projects. These projects, which are identified by medical staff before going through a Trustee approval process, will involve a high profile public fundraising campaign. Previous examples include the new Children's Unit (target reached 2011), Neonatal Unit (2012), second CT Scanner (2014), the David A Brown Breast Unit (2017) and a second MRI Scanner (2019). There was no major project undertaken during the year given we are still on the process of delivering the subject of our last major campaign, a second MRI scanner and MRI scanning suite.

Support for cancer patients
The Charity funds a range of support for local cancer patients using the Hospital services, especially those receiving chemotherapy and other treatments on the Pembroke Ward and Suite. Along with the provision of enhanced medical equipment and furnishings a number of additional services are provided. These include free aromatherapy oils and consultation with a clinical aromatherapist. The service, which is hugely popular with patients, helps to alleviate common chemotherapy side effects such as anticipatory nausea, swellings and itching, all of which can be very distressing for patients. The charity also provides free food and hot and cold drinks and free headwear for outpatients attending the Pembroke Suite.

This year, the Stars Appeal started funding a Prehabilitation programme for Cancer Patients which includes 1-2-1 consultations with a qualified instructor, exercise plan, dietary advice, stress relief and mindfulness techniques as well as referral to cancer support workers and/ or clinical psychology where required. The service enables people living with cancer to physically and mentally prepare for treatment by adopting healthy behaviours with the ultimate aim of improving outcomes for them. The programme, which is still in its pilot stage, delivers a holistic approach to the care of patients living with cancer which can reduce the length of stay in hospital and post-treatment complications, and improve recovery, fitness, nutritional status, neuro-cognitive function and quality of life.
Cancer support costs approximately £60,000 each year.

Support for spinal patients
The Stars Appeal Spinal Unit Recreation Service has provided social activities to patients spending many months in hospital trying to come to terms with life-changing injuries that have often resulted in permanent paralysis.

"Prior to this I worked as a nurse in the Spinal Centre for 26 years so I knew how much this important new service was needed. By providing sociable, involving activities we can speed up patients' rehabilitation, help them regain independence and increase their chances of returning to work." **Stars Appeal Recreation Assistant**

We aim to raise at least £50,000 each year to continue funding this work.

Free Wi-Fi
Around 100,000 patients, relatives, visitors and staff access the free Stars Appeal Wi-Fi each year. The service is available across the Hospital and is invaluable to patients in helping them keep in touch with family and friends, access free entertainment and to carry on with their lives from their hospital bed. Feedback received has been hugely positive and many patients and families have made contact with the charity to say thank you to Stars Appeal supporters and let us know what a difference the access to free Wi-Fi has made. The email below is just one example. The Wi-Fi service costs £35,000 each year to run.

"I had to write and tell you what a difference the Stars Appeal Wi-Fi has made. My husband has been in hospital for eleven weeks. Christmas could have been a gloomy and depressing time despite visits from all the family who could be here. But eureka! Skype and email, access to free movies and TV have made an enormous difference to his recovery. I am sure we are not the only family spread across the world who need that contact, seeing and hearing one another. I could go on and on about the difference it has made, and he is just one old man. Think of all the young people and children! We just want to say a huge thank you for all your supporters' generosity and hard work in making it happen." **Patient's wife.**

Stars Appeal Live (previously known as "Elevate")
Every week the Stars Appeal Live project brings music, dance, poetry, creative reminiscence and storytelling sessions to the Hospital. The charity funds a part-time project coordinator and a number of freelance artists who deliver the creative sessions to patients at the bedside. During the pandemic, the Stars Appeal Live expanded the remit of their activity running sessions at the Hospital gardens and other public spaces such as the main entrance and cafeteria. This approach helped lift up the spirits of patients, visitors and staff across the Hospital and is now part of the scope of the main project. The Stars Appeal Live Programme costs c.£45,000 per annum.

"I wish you could stay all day, the time has vanished delightfully." **Patient**

"It has really lifted my wife's spirits... and mine too actually." **Patient's husband**

Hospital Chaplaincy
Admission to hospital can be full of uncertainty and anxiety for patients and their families. The chaplaincy team offers a service of 'being alongside' patients, their families and staff, to offer religious, spiritual and pastoral support, for people of all faiths and none.

The Charity provides funds for additional chaplaincy staff, totalling c.£50,000 each year, meaning that there is a chaplain available to those in need 24 hours a day, 365 days a year. This means that a more wide-reaching and personalised service can be offered to patients and families and weekly sessions can be run in the chapel for meditation, mindfulness, relaxation and quiet reflection for staff.

The funding also allows additional capacity for the hospital Chaplains to promote activities that deliver emotional and spiritual support to people in the hospital on as well as visit wards and outpatients patients on a regular basis, proactively meeting patients and their families without the need of being referred first.

"Heartfelt thanks to your wonderful Chaplain, Frances, who kindly arranged, at very short notice, for my terminally ill wife and I to renew our marriage vows. Again thank you to everyone who made this extremely special moment possible." **Patient's husband.**

Hospital Arts
The Stars Appeal provides the core funding for the Hospital Arts Department "ArtCare". ArtCare brings colour and inspiration to the Hospital through a patient-centred programme of creative projects including interior design, exhibitions, permanent artworks, performing arts and interactive activities. As well as major redesign of the interiors and exteriors of hospital buildings, ArtCare ensures that the hospital environment continues to welcome and inspire with the provision of artworks creating points of focus and opportunities for reflection for patients, visitors and staff with a temporary exhibition programme. ArtCare also run an arts workshop programme for Hospital staff which promotes staff wellbeing. The work of ArtCare actively enhances the Hospital experience of tens of thousands of patients and visitors each year. The project costs the charity around £87,000 per annum, which primarily meets costs of three members of staff.

"By supplementing medicine and care, the arts can improve the health of people who experience mental or physical health problems. Engaging in the arts can promote prevention of disease and build wellbeing." **London Arts in Health Forum**

Staff Education
The charity funds enhanced training for medical staff and assists with the running of specialist internal training courses so that good practice can be shared, as well as social and team building activities. The charity also helps funding simulation services which provides simulation training to an average of 250 staff per month, increasing confidence, improving team performance, facilitating change in practice which all contribute to ensuring our patients get the outstanding experience we strive to achieve. The Stars Appeal support to specialist training and new state-of-art equipment has ensured staff are well prepared for whatever they may face, especially whilst being redeployed to work in new areas due to Covid. The Stars Appeal invested circa £150k in specialist training and training equipment this year.

Staff Wellbeing and Welfare
The charity supports staff to enable them to provide the best possible care. We provide access to a dedicated counsellor, mental health support, physio and a range of programmes and wellbeing initiatives to support and celebrate the hardworking, dedicated staff across the Hospital. These services, which are opened to all 4,500 staff at the Hospital, help staff to lead happier, healthier working lives which in turn enables them to provide an even higher standard of care to their patients. The Charity also helps funds additional appliances and wider enhancements to staff facilities where staff can have a well-earned break during or after a busy shift. This costs around £250,000 per annum. Much of this work is funded using income that has been specifically donated for the benefit of staff and in response to the Stars Appeal high profile Coronavirus Campaign.

The Hospital Environment - ICU
The Radnor Intensive Care Unit now has new facilities and equipment, including a dedicated patient shower room and toilet to give privacy, encourage independence and increase confidence for recovering patients. This project was funded in response to the appeal led by Stars Appeal Patron, Nick Baily, who has been a committed supporter of the Hospital's charity since received lifesaving treatment on the Hospital's Radnor Intensive Care Unit following the Salisbury nerve agent attack in 2018.

The Hospital Environment - Children and their families
The charity believes that children should be treated in bright, modern, child-focussed surroundings with as many extra facilities and experiences to make their hospital stay as comfortable and enjoyable as possible for both them and their families. During the year we have continued to invest donors' money in providing parents' accommodation and an enhanced environment on the Children's Ward along with additional services and specialized equipment.

This year, the Stars Appeal also started funding an additional full-time Stars Appeal Play Assistant, who works not only on the Sarum Children's Ward and Squire's Outpatient Unit but also in many areas of the hospital where children are treated, such as Accident and Emergency and the Fracture Clinic. Around 3,000 children are expected to benefit in the first year. Stars Appeal funding also provides all the toys, games, gadgets and play areas needed to make play as interactive and fun for children as possible.

We aim to raise at least £50,000 each year to continue funding this work.

The Hospital Environment - Premature and critically ill babies and their families
The Charity provides free accommodation and home comforts for up to 250 families whose babies are being treated on the Neonatal Unit having been born prematurely or critically ill and other enhancements including state-of-the-art treatment and diagnostic equipment and play facilities for siblings.

Last year the Stars Appeal started funding a new app to help parents whose babies are being cared for on the Hospital's Neonatal Unit to stay in touch with their new-borns. The app, called vCreate, costs £4,000 each year and is a secure video messaging service that allows clinical staff on the Neonatal Unit to send video updates to parents for those times when they're unable to be with their baby. This enables parents to receive reassurance of their baby's wellbeing and minimises any separation anxiety. With the parent's consent, staff take photos and videos of their babies which are then uploaded onto the app. Parents will then receive a notification via the app on their mobile phone or tablet. They can then log onto the secured platform with their unique login and see their baby.

"Whilst we have excellent accommodation for parents, with many of our babies spending weeks in hospital, there will always be times when mums and dads cannot be here with them, especially during Covid. This new app enables parents to stay in touch with their precious new babies and share in the progress they are making. We are hugely grateful to everyone who supports our Stars Appeal Neonatal Unit Fund for making this exciting new development possible." **Geoff Dunning, Lead Nurse on the Neonatal Unit and Stars Appeal Ambassador**

We aim to raise at least £50,000 each year to continue funding all the important enhancement work for babies cared for in the Neonatal Unit and their families.

The Hospital Environment - Benson Suite
The Benson Suite is a dedicated area next to the Labour Ward where families who experience the tragic death of a baby at birth can be treated in a private, dignified space and given the time they need to say goodbye. The charity provides ongoing funding each year to ensure these families get all the support they need and that the Suite continues to be a warm and welcoming safe haven. We aim to raise £10,000 each year to maintain the Stars Appeal Benson Suite and support families that need to use it.

"The Benson Suite gave us time with our daughter, time to be the parents we planned to be, time which we will remember forever and always be grateful for." **Parent**

Festive Feel
After a difficult year, patients, visitors and staff enjoyed a cheerful atmosphere at the hospital during the festivities with Christmas trees, lights, as well as additional music performances onsite and online as part of the "Christmas Countdown" initiative. The Charity also provided a gift to every patient in hospital on Christmas Day.

Our Future Plans

The Trustee continues to monitor the many changes being rolled out across the NHS. The future direction of the charity will be shaped by the reconfiguration of services and the plans for redesigning patient care to meet the needs of the future, influencing the priorities for spending charitable funds, and proposals for fundraising projects.

The Trustee will ensure the ongoing projects detailed above, along with regular one-off capital projects such as building and environmental enhancements and state-of-the-art equipment can continue to be funded through successful fundraising.

The Trustee will continue to enhance the process through which hospital staff can apply for funding to continue to ensure the charity remains accessible and that the most innovative projects which meet our aims can be funded.

At the time of preparation of this report the Charity is opening up from Covid enforced restrictions. The bookshop has reopened and the 2021 Rockbourne Fair took place, but Walk for Wards 2021 had to be run again as a virtual event. The Trustee continues to monitor the receipt of donations and adjust the Charity's spend accordingly

Thank you
The Trustees of the Stars Appeal record their sincere thanks to all involved in the charity and especially to our brilliant donors, fundraisers and volunteers whose continued support enables us to help tens of thousands of local people in hospital each year by enhancing care and treatment, providing support and wellbeing and by fostering learning, development and innovation.

Financial Review

Assets
The net assets of the Charitable Funds as at 31st March 2021 were £15,344,000 (2020: £13,964,000). Overall net assets increased by £1,380,000. During the year the charity realised £nil (2020: £nil) of its equity-based investments in order to meet its spending commitments.

Investments
The Corporate Trustee invests its charitable funds through HSBC Private Bank (UK) Limited

The Corporate Trustee continues to balance the greater risk posed by equity-based investment with the potential for higher returns. The Trustee aims to obtain a reasonable long-term overall return at moderate risk, and seeks to ensure there is a balance between 'ethical and socially responsible investment' and risk. As a result, investment in the processing and/or manufacture of tobacco products is not permitted.

The Corporate Trustee requires that all monies, apart from working capital, be invested primarily in equities and fixed interest investments to maximise the overall return consistent with an acceptable level of risk. Working capital is invested with the National Westminster Bank.

The performance of the investments is continuously monitored and reported to the Corporate Trustee on a quarterly basis, with the performance benchmarked against "HSBC Charities Benchmark UK Growth GBP". The HSBC Investment Manager attends alternate quarterly meetings to present their report.

The Charity's prior year end coincided with the start of the CoVID-19 pandemic and the value of the portfolio as at 31st March 2020 was dramatically affected by the reaction of the world's financial markets to the pandemic. During 2020/21 the portfolio's valuation has risen beyond pre-pandemic values.

Income
The charity continues to rely on donations, legacies and investment income as the main sources of income. This is supplemented by income arising from the provision of both national and regional education and training events for NHS staff.

The total income was £1,469,000 (2020: £3,810,000) which included legacies of £120,000 (2020: £1,201,000).

Fundraising
We are indebted to our many generous supporters from across the local community who enable the charity to continue to meet its objectives.

Due to the CoVID-19 pandemic the activities of the fundraising team were seriously curtailed. The book shop remained closed throughout the period, Walk for Wards took place virtually, Rockbourne Fair was cancelled in 2020 (although happily returned in 2021) and volunteers reduced their activities in line with restricitions.

The Trustee is most grateful to all donors, volunteers and other supporters for their continued support of our fundraising activities.

Our approach to fundraising rests on positive supporter engagement in order to enable us to attract, steward and maintain support, while respecting the wishes of our supporters. To help us achieve this, we store supporter information using a fundraising database.

The Charity is registered with the Fundraising Regulator and contributes to the Fundraising Regulator levy on fundraising charities. We adhere to the Fundraising Regulator's Code of Practice and to Charity Commission guidelines. Trustees are aware of the Commission's six fundraising principles and ensure adherence by Charity staff:

1. Effective planning
2. Supervising fundraisers
3. Protecting charity reputation
4. Money and other assets
5. Ensuring compliance with laws and regulations
6. Following recognised standards; openness and accountability

Trustees and staff are aware of the need to protect the public and especially vulnerable people, so no cold call, telephone or face-to-face street fundraising is carried out, and no inducements are made to staff or volunteers. No professional fundraisers or commercial participators carried out any fundraising activities on behalf of the charity.

Failures to comply with fundraising standards will be reported to the Fundraising Regulator, as will complaints, for which there is guidance for the public on the Salisbury NHS Foundation Trust Website and an internal process to follow. There have been no complaints nor any recorded failures to comply with fundraising standards in in the last financial year.

Our privacy policy covers how we use the data provided by our supporters; it describes the ways in which supporters can opt out from communications. We provide website links to our privacy policy and to our subject access request policy.

Expenditure
During the year, the funds continued to support a wide range of charitable and health related activities benefiting both patients and staff. In general they are used to purchase goods and support services to supplement those provided by the NHS. For example charitable funds were used to purchase additional medical equipment, enhancing the medical treatment provided to patients

The individual ward funds receive many donations specifically given to thank the nursing staff and these are used for charitable activities that will benefit staff. The charitable funds also enable medical, nursing and other staff to attend courses, not funded by the NHS, which will update them on the new ideas and modern techniques in their specialties

Total expenditure incurred in the year was £1,561,000 (2020: £2,054,000), details of which are as follows:

Expenditure on research and clinical support
Staff providing research and clinical support are contracted to Salisbury NHS Foundation Trust and recharged to the Charitable Fund, 2021: £252,000 (2020: £263,000). Materials and consumables required for the research amounted to £113,000 (2020: £128,000). These salaries and consumables are funded from donations by medical suppliers involved with research. The research work undertaken enables the NHS to benefit from the knowledge gained during these projects

Purchase of new equipment and facilities
The total spend on new medical equipment and facilities of £442,000 (2020: £547,000) including support costs of £15,000 (2020: £5,000), represents a vital and valuable contribution to enhancing the provision of clinical care.
Expenditure in the year mainly consisted of MRI peripherals £106k, SimMan and Artificial Lung £76k, Optical CoherenceTomography machine £58k, YAG Laser £56k and ICU bathroom improvements £27k.
In 2020 the spend mainly consisted of Endo-Bronchial Ultrasound Scope for use in lung cancer diagnostic procedures £170k, Faxitron Biovision X-ray for use in breast conserving surgery £64k, Neonatal ultrasound, laryngoscope and monitoring equipment £59k, anti-gravity treadmill for Wessex Rehabilitation £45k, Vicon motion capture system for use in the Gait Lab £39k, Fluorescence microscope for cancer research and diagnostic development £30k, Wessex Rehabilitation Centre refurbishment costs £21k and a Rheumatology ultrasound £20k.

Staff education and welfare
Staff education of £195,000 (2020: £268,000), including support costs of £40,000 (2020: £39,000), includes sending staff on training events and running internal courses.

Patient welfare
The patient welfare heading of £296,000 (2020: £523,000) including support costs £30,000 (2020: £26,000), includes the provision for Art Care of £149,000 (2020: £196,000), computer equipment, software and support £18,000 (2020: £42,000) and furniture and fittings of £34,000 (2020: £49,000).

Expenditure on raising funds
The charity repays the Trust for the salaries of the Head of Fundraising and the Fundraising Co-ordinators, and in order to keep transaction costs to a minimum and to simplify the approval processes, the charity relies on the NHS Foundation Trust to identify the appropriateness of funding requests.

Fundraising direct costs of £125,000 (2020: £123,000) represent 8.5% (2020: 3.2%) of the total income received in the year.

In addition to fundraising direct costs, other expenditure incurred on raising funds is: fundraising events, £53,000 (2020: £122,000), investment management, £52,000 (2020: £52,000); and allocated support costs, £18,000 (2020: £23,000).

Grant making policy
In making grants, the Trustee requires that the activity falls within the objects of the charity, that the grant request is supported by the Trust and funds are available to meet the request. Where funds are under the day to day management of a fund manager, the fund manager may incur any expenditure, subject to the authorised expenditure limits, 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.

Reserves policy
Free reserves, as defined by the Trustee, are those that are available to utilise on activities for the benefit of the public in furtherance of the Charity's objectives but which are not yet designated for a specific purpose. The free reserves as at 31 March 2021 were £4,228,000 compared with £3,496,000 for the year ending 31 March 2020

The Trustee believes a target level of free reserves should be maintained that would be sufficient to enable the Charity to meet the long term and on-going financial obligations into which the Trustee has committed the Charity, which amounted to £2,764,000 at 31 March 2021 (2020: £2,047,000)

The free reserves includes four unrestricted legacies totalling £1,112,000, the Trustee is considering how this should be spent and how to recognise the legators.

The Trustee has asked fund managers to draw up 3 year plans so that existing funds held can be spent appropriately in accordance with donors' expectations and to help the fundraising team with planning their activities where additional funds may be required to achieve larger schemes.

Trustee's 2020/21 Annual Report for Salisbury District Hospital Charitable Fund

Trustee's Responsibility Statement

The trustee is responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the trustee to prepare financial statements for each financial year. The trustee has to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The trustee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the trustee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that they are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business; and
- observe the methods and principles in the Charities SORP (FRS102).

The trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved on behalf of the Corporate Trustee

N. J. Marsden

Dr. Nick Marsden
Chair of Salisbury District Hospital Charitable Fund

Dated 22/12/21

Trustee's 2020/21 Annual Report for Salisbury District Hospital Charitable Fund
Statement of Financial Activities for the year ending 31 March 2021

	Note	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total Funds 2021 £000	Total Funds 2020 £000
Income and endowments from:						
Donations and legacies	3	-	599	446	1,045	2,724
Charitable activities	4	-	6	12	18	142
Other trading activities	5	-	52	163	215	698
Investments	7	-	-	191	191	246
Total incoming resources		**-**	**657**	**812**	**1,469**	**3,810**
Expenditure on:						
Raising funds	8	-	(33)	(215)	(248)	(320)
Charitable activities						
- Medical research and clinical support	10	-	(302)	(78)	(380)	(396)
- Medical equipment and facilities	11	-	(371)	(71)	(442)	(547)
- Staff education and welfare	12	-	(119)	(76)	(195)	(268)
- Patient education and welfare	13	-	(164)	(132)	(296)	(523)
		-	(956)	(357)	(1,313)	(1,734)
Total expenditure		**-**	**(989)**	**(572)**	**(1,561)**	**(2,054)**
Unrealised gain/ (loss) on investment assets		-	-	1,254	1,254	(684)
Realised gain/ (loss) on investment assets		-	-	167	167	(307)
		-	-	1,421	1,421	(991)
Net income/ (expenditure)		**-**	**(332)**	**1,661**	**1,329**	**765**
Gain on revaluation of tangible fixed assets		-	-	51	51	3
Transfers between funds		-	(291)	291	-	-
Net movement in funds		**-**	**(623)**	**2,003**	**1,380**	**768**
Reconciliation of funds						
Total funds brought forward		9	9,021	4,934	13,964	13,196
Total funds carried forward		**9**	**8,398**	**6,937**	**15,344**	**13,964**

All amounts relate to the continuing activities of the charity. The charity has no recognised gains and losses other than those included in the results above, and therefore no separate statement of total recognised gains and losses has been presented. The notes at pages 12 to 24 form part of these financial statements.

Trustee's 2020/21 Annual Report for Salisbury District Hospital Charitable Fund
Balance Sheet as at 31 March 2021

	Note	Endowment Funds	Restricted Funds	Unrestricted Funds	Total Funds 2021	Total Funds 2020
		£000	£000	£000	£000	£000
Fixed assets:						
Tangible assets	22	-	-	1,743	1,743	1,715
Investments	20	9	3,996	3,725	7,730	6,197
Total Fixed Assets		**9**	**3,996**	**5,468**	**9,473**	**7,912**
Current assets:						
Short Term Investments	23	-	-	279	279	255
Debtors	24	-	-	425	425	607
Cash at bank and in hand		-	4,944	809	5,753	5,729
Total Current Assets		**-**	**4,944**	**1,513**	**6,457**	**6,591**
Liabilities:						
Creditors falling due within one year	25	-	(542)	(44)	(586)	(539)
Net Current assets		**-**	**4,402**	**1,469**	**5,871**	**6,052**
Total assets less liabilities		**9**	**8,398**	**6,937**	**15,344**	**13,964**
The funds of the charity						
Expendable endowment funds		9	-	-	9	9
Restricted income funds		-	8,398	-	8,398	9,021
Revaluation reserve		-	-	1,274	1,274	1,246
Unrestricted funds - General		-	-	5,556	5,556	3,577
Unrestricted funds - Designated		-	-	107	107	111
Total charity funds	**26**	**9**	**8,398**	**6,937**	**15,344**	**13,964**

The notes at pages 12 to 24 form part of these financial statements.

The financial statements were approved by the Corporate Trustee on 22/12/21 and were signed on its behalf by:
Nick Marsden, Chair of Salisbury District Hospital Charitable Fund

Signed:

Notes on the accounts

1. Accounting Policies

(a) Basis of preparation
The financial statements have been prepared in £ sterling as the functional currency and on a going concern basis under the historic cost convention as the Charity has net current assets and the Trustee considers that the Charity is able to settle all liabilities as they fall due for at least 12 months from the date of signing these accounts and there are no material uncertainties about the Charity's ability to continue.

The Trustees have been presented with a forward looking cash forecast covering the twelve months from the date of signing of these accounts, which makes assumptions as to potential reductions in cash donations that Covid-19 might cause. The Trustees are content that the Charity is, and will remain, a going concern.

The exceptions to the historical cost convention are: investments, that are included at market value; and fixed assets comprising land and buildings, which are valued as indicated in note 1(l) below, as deemed appropriate by the Trustee. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011.

The Charity's Corporate Trustee includes the Charity in its consolidated financial statements. The consolidated financial statements are prepared under International Financial Reporting Standards and are available to the public at www.salisbury.nhs.uk In these financial statements the Charity is considered to be a qualifying entity (for the purpose of this FRS) and has applied the exemptions available under FRS 102 in respect of the requirement to present a cashflow statement. Having given regard to Public Benefit Entity guidance the Corporate Trustee considers the Charity to be a Public Benefit Entity

(b) Critical accounting estimates and judgements

The value of land and buildings is £1,743k (2020: £1,715k): This is the most significant estimate in the accounts and is based on the professional judgements of the Charity's independent valuers with extensive knowledge of the physical estate and market factors. The value does not take into account potential future changes in economic value which cannot be predicted with any certainty.

(c) Funds structure
Restricted funds are funds that are to be used in accordance with specific restrictions imposed by the donor, or where the donor has restricted the use of their donation to a specified ward, patients', nurses' or project fund. Where the restriction requires the gift to be invested to produce income but the trustee has the power to spend the capital, it is classed as expendable endowment.

Unrestricted income funds comprise those funds that the Trustee is free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include general funds, where the donor has not specified or restricted the use the Charity may make of their donation, and designated funds, where the Trustee has set aside general funds for a specific purpose. General funds additionally generate income from Gift Aid, investment income, interest and donations given specifically to cover running costs

The expendable endowment funds are:

- KM Duff Endowment Fund
- Bertie Bailey Endowment Fund
- HV Beaven Endowment Fund
- D Carpenter Endowment Fund
- Icarus Laing Travel Award Endowment Fund
- W Stokes Endowment Fund
- AV Tapper Endowment Fund

The endowment funds in total represent £9,000 of funds held.

The material funds held are disclosed in note 26.

(d) Incoming resources
All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability

(e) Incoming resources from legacies
Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable; this will be once confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made, or property transferred, and once all conditions attached to the legacy have been fulfilled.

(f) Resources expended
Expenditure is recognised when a liability is incurred.

Grants are only made to related or third party NHS bodies and non-NHS bodies in furtherance of the charitable objects of the funds. A liability for such grants is recognised when the Trustee has given approval. The NHS Trust has full knowledge of the plans of the Trustee, therefore a grant approval is taken to constitute a firm intention of payment which has been communicated to the NHS Trust, and so a liability is recognised.

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

(h) Allocation of overhead and support costs
Overhead and support costs have been allocated as a direct cost. Management and administration costs are apportioned across Charitable Activities using the average fund balance method, as shown in notes 14 and 15

(i) Costs of generating funds
The costs of generating funds are the cost of Investment Fund management fees, together with the Director of Fundraising and the Fundraising Co-ordinator costs recharged by Salisbury NHS Foundation Trust.

(j) Charitable activities
Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs comprise direct costs and an apportionment of overhead and support costs as shown in notes 14 and 15

(k) Governance costs
Governance costs are classified as a support cost and have been apportioned to fundraising activities and charitable activities.

(l) Fixed assets
Capitalisation
All assets falling into the following categories are capitalised.
i. tangible assets which are capable of being used for more than one year, and have a cost equal to or greater than £5,000.
ii. groups of tangible fixed assets which are interdependent or would normally be provided or replaced as a group with a total value in excess of £5,000 and an individual value of £250 or more

Valuation
Tangible fixed assets are valued as follows:
i. Land and buildings are stated at open market value for their existing use. Valuations are carried out professionally at five yearly intervals. The last valuation was made on 31 March 2021 by a senior surveyor and RICS registered valuer of Gerald Eve LLP. Between valuations an appropriate index is applied to revalue the assets.

ii. Fixtures, Fittings and Equipment is valued at the lower of estimated net replacement cost or recoverable amount.

Depreciation
i. Depreciation is charged on each main class of tangible asset as follows: land and assets in the course of construction are not depreciated. Buildings, installations and fittings are depreciated on their revalued amount over the assessed remaining life of the asset as advised by professional valuers. At 31 March 2021 the buildings were given remaining lives of 40 years.
ii. Each equipment asset is depreciated over its expected life
iii. Impairments, where incurred in the year by virtue of revaluation of the fixed assets are separately identified, charged to the funds of the charity and to the Statement of Financial Activities with the balance sheet reflecting the revalued amounts.

Artwork
Artwork assets costing £621,000 (2,543 in number) have been accumulated over the past 21 years. These assets do not satisfy the above criteria for capitalisation

(m) Investments fixed assets
Investment fixed assets are shown at market value
i. Quoted stocks and shares are included in the balance sheet at mid-market price, ex-div.
ii. Other investment fixed assets are included at the Corporate Trustee's best estimate of market value.

(n) Debtors
Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount

(o) 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 liability.

(p) Provisions
Provisions are recognised when the Charity has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably

(q) Investment gains/ losses and income
All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (or 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). These are not distributed

Realised gains, investment income and interest received are held in a specified fund. The costs of running the fundraising team activities, including their salaries, and the administration fee levied by the Trust on the Charity are charged to this fund. The net balance is then available for distribution. When distributed it is allocated equitably across all funds (unrestricted and restricted) based on their balances.

(r) Employees
The charity does not directly employ any personnel.

Salary, benefit and expenses costs incurred by the Trust on employees of the Trust employed to work with the charity are recharged by the Trust to the charity at cost without mark-up

(s) Pensions
Employees of the Trust who are employed to work with the charity are entitled to join the NHS Pensions Scheme, the provisions of which cover past and present employees. Details of the benefits payable under these provisions can be found on the NHS Pensions website at www.nhsbsa.nhs.uk/pensions.

2. Related party transactions
The Salisbury NHS Foundation Trust is the main beneficiary of the charity. The charity has provided funding to the NHS Trust for approved expenditure made on behalf of the charity. During the year none of the members of the NHS Trust Board or senior NHS Trust staff or parties related to them were beneficiaries of the charity.

Salisbury District Hospital Charitable Fund leases to Salisbury NHS Foundation Trust land and buildings. Details of the leases are provided in note 19

Neither the Corporate Trustee nor any member of the NHS Foundation Trust Board has received honoraria, emoluments or expenses in the year. The Trustee has purchased trustee indemnity insurance.

3. Income from donations and legacies

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2021 £000
Donations	-	537	377	914
Legacies	-	51	69	120
Grants	-	11	-	11
	-	**599**	**446**	**1,045**

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2020 £000
Donations	-	1,049	436	1,485
Legacies	-	806	395	1,201
Grants	-	38	-	38
	-	**1,893**	**831**	**2,724**

4. Income from charitable activities

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2021 £000
Rockbourne Fair	-	-	-	-
Walk for Wards	-	6	12	18
Total	**-**	**6**	**12**	**18**

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2020 £000
Rockbourne Fair	-	-	75	75
Walk for Wards	-	37	30	67
Total	**-**	**37**	**105**	**142**

5. Analysis of income from other trading activities

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2021 £000
Christmas Raffle	-	-	18	18
Book shop	-	-	-	-
Sponsored events	-	28	9	37
Hire and rental income	-	1	42	43
Course fee income	-	(2)	7	5
Art Project	-	5	-	5
Staff Lottery	-	-	72	72
Medical tests, trials and fees	-	4	-	4
VAT on other trading activities, release of provision	-	-	-	-
Other	-	16	15	31
Total	**-**	**52**	**163**	**215**

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2020 £000
Christmas Raffle	-	1	35	36
Book shop	-	-	47	47
Sponsored events	-	34	7	41
Hire and rental income	-	4	42	46
Course fee income	-	19	-	19
Art Project	-	32	1	33
Staff Lottery	-	20	60	80
Medical tests, trials and fees	-	217	-	217
VAT on other trading activities, release of provision	-	-	100	100
Other	-	47	32	79
Total	**-**	**374**	**324**	**698**

Included within Other is re-imbursement income in respect of expenditure of £18,000 (2020: £30,000) and sale of second-hand medical equipment £nil (2020: £30,000).

6. Role of volunteers

The Charity, as is the case with the whole of the charitable sector, is reliant on a team of volunteers for its smooth running and without whom the Charity would not be able to function.

Fund managers are Trust employed senior ward and departmental managers that give freely of their spare time to ensure that funds designated by the trustee, or the donor, to be spent for a particular purpose or in their particular ward or department are spent in accordance with the Corporate Trustee's or donor's wishes. Fund managers have delegated responsibility to spend up to £10,000, subject to the agreement of the Chief Financial Officer that it meets the terms of their fund.

Ordinarily approximately 60 volunteers actively fund raise for the Charity; 16 volunteer on a shift rota to help run the book stall in the hospital's main entrance, 4 assist in the fundraising office, and a further 40 assist at fundraising events such as Walk for Wards and Rockbourne fair. Some volunteers remain slightly covid hesitant and have not yet returned, but the Charity is hopeful they will return over time

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

7. Investment Income

The investment income comprises:

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2021 £000
Dividends from investments held in UK	-	-	136	136
Dividends from investments held outside the UK	-	-	52	52
Interest	-	-	3	3
Total	**-**	**-**	**191**	**191**

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2020 £000
Dividends from investments held in UK	-	-	159	159
Dividends from investments held outside the UK	-	-	38	38
Interest	-	-	49	49
Total	**-**	**-**	**246**	**246**

The Charity uses investment income, in the first instance, to fund the activities, including salaries, of the fundraising team

8. Analysis of expenditure on raising funds

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2021 £000
Fundraising direct costs	-	32	93	125
Costs associated with fundraising events	-	-	53	53
Investment management	-	1	51	52
Support costs (see note 14)	-	-	18	18
Total	**-**	**33**	**215**	**248**

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2020 £000
Fundraising direct costs	-	-	123	123
Costs associated with fundraising events	-	34	88	122
Investment management	-	-	52	52
Support costs	-	-	23	23
Total	**-**	**34**	**286**	**320**

9. Analysis of charitable expenditure

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

Grants were approved in favour of the partner organisation, Salisbury NHS Foundation Trust, to carry out activities that will benefit the staff and the NHS patients and their families. The Charity incurred expenditure with third parties in pursuance of those grants or reimbursed expenditure incurred by them.

	Grant funded activity £000	Support costs £000	Total 2021 £000	Total 2020 £000
Medical research and clinical support	365	15	380	396
Medical equipment and facilities	427	15	442	547
Staff education and welfare	155	40	195	268
Patient education and welfare	266	30	296	523
	1,213	**100**	**1,313**	**1,734**

10. Medical research and clinical support

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2021 £000
Salaries for supported research and clinical support positions	-	189	63	252
Research materials and consumables	-	113	-	113
Support costs (see note 15)	-	-	15	15
	-	**302**	**78**	**380**

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2020 £000
Salaries for supported research and clinical support positions	-	126	137	263
Research materials and consumables	-	128	-	128
Support costs (see note 15)	-	-	5	5
	-	**254**	**142**	**396**

11. Medical Equipment and Facilities

The total costs relate to the following expenditure.

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2021 £000
Medical equipment	-	349	52	401
Facilities	-	22	4	26
Support costs (see note 15)	-	-	15	15
	-	**371**	**71**	**442**

The total spend on new medical equipment and facilities of £442,000 (2020: £547,000) including support costs of £15,000 (2020 £5,000), represents a vital and valuable contribution to enhancing the provision of clinical care.
Expenditure in the year mainly consisted of MRI peripherals £106k, SimMan and Artificial Lung £76k, Optical CoherenceTomography machine £58k, YAG Laser £56k and ICU bathroom improvements £27k.

11. Medical Equipment and Facilities (continued)

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2020 £000
Medical equipment	-	258	232	490
Facilities	-	47	5	52
Support costs (see note 15)	-	-	5	5
	-	**305**	**242**	**547**

Expenditure in the year mainly consisted of Endo-Bronchial Ultrasound Scope for use in lung cancer diagnostic procedures £170k, Faxitron Biovision X-ray for use in breast conserving surgery £64k, Neonatal ultrasound, laryngoscope and monitoring equipment £59k, anti-gravity treadmill for Wessex Rehabilitation £45k, Vicon motion capture system for use in the Gait Lab £39k, Fluorescence microscope for cancer research and diagnostic development £30k, Wessex Rehabilitation Centre refurbishment costs £21k and a Rheumatology ultrasound £20k.

12. Staff Education and Welfare

The charity undertook direct charitable activities, including education and training

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2021 £000
Staff training	-	49	-	49
Publications	-	10	-	10
Course travel expenses	-	2	-	2
Entertainment and recreation	-	22	-	22
Course other expenses	-	1	-	1
Travel expenses	-	-	-	-
Other	-	35	36	71
Support costs (see note 15)	-	-	40	40
Total	**-**	**119**	**76**	**195**

	Endowment Funds £000	Restricted Funds Restated £000	Unrestricted Funds Restated £000	Total 2020 Restated £000
Staff training	-	78	-	78
Publications	-	1	-	1
Course travel expenses	-	4	-	4
Entertainment and recreation	-	18	1	19
Course other expenses	-	40	-	40
Travel expenses	-	6	-	6
Other	-	34	47	81
Support costs (see note 15)	-	-	39	39
Total	**-**	**181**	**87**	**268**

13. Patient Welfare

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2021 £000
Entertainment, recreation and beverages	-	27	15	42
Computer equipment, software and support	-	18	-	18
Furniture and fittings	-	34	-	34
Electrical equipment	-	3	-	3
ArtCare	-	62	87	149
Other expenses	-	20	-	20
Support costs (see note 15)	-	-	30	30
Total	**-**	**164**	**132**	**296**

13. Patient Welfare (continued)

	Endowment Funds £000	Restricted Funds £000	Unrestricted Funds £000	Total 2020 £000
Entertainment, recreation and beverages	-	42	61	103
Computer equipment, software and support	-	42	-	42
Furniture and fittings	-	49	-	49
Electrical equipment	-	6	62	68
ArtCare	-	49	147	196
Other expenses	-	33	6	39
Support costs (see note 15)	-	-	26	26
Total	**-**	**221**	**302**	**523**

Included within Other are leaflets, books and stationery of £1,000 (2020: £7,000) and aromatherapy expenditure for patients £2,000 (2020: £15,000).

14. Allocation of Overheads

Allocation and apportionment of support costs	Raising funds £000	Charitable activities £000	2021 Total £000	Basis of apportionment
Financial administration	13	26	39	Allocated on time
Charity management	-	42	42	Governance
Depreciation	-	23	23	Allocated on main beneficiaries of fixed assets
Bank charges	1	-	1	Governance
Auditor's remuneration	4	8	12	Governance
Total	**18**	**99**	**117**	

15. Allocation of Support Costs (see note 14)

Apportionment of support cost across charitable activities	Medical research and clinical support £000	Medical equipment and facilities £000	Staff education and welfare £000	Patient welfare £000	Total allocated £000
Financial administration from Salisbury NHS FT	3	3	10	10	26
Charity management	10	10	11	11	42
Auditor's remuneration	1	1	3	3	8
Depreciation	-	-	16	7	23
Total	**14**	**14**	**40**	**31**	**99**

16. Auditor's remuneration

The auditor's remuneration of £10,000 (net of VAT) for 2020-21 (2020: £20,500) related solely to the audit with no other additional work being undertaken (2020: £nil).

17. Trustee remuneration, benefits and expenses

Members of the Board of Salisbury NHS Foundation Trust give their time freely and receive no remuneration for the work that they undertake to act as corporate trustee. However, they can claim expenses to reimburse them for costs that they incur in fulfilling their duties.

Trustee expenses claimed were £nil (2020: nil).

18. Analysis of staff costs and remuneration of key management personnel

The Trust directly employs staff whose specific duties are to raise funds for the Charity, or to manage the Charity. The costs incurred by the Trust in employing these staff members is reimbursed in full at cost, without mark-up.

	2021 £000	2020 £000
Salaries and wages	135	99
Social security costs	14	10
Employers pension contribution	19	14
	168	**123**

The average number of employees during the year was 3.7 (2020: 2.9)

The Trustee considers its key management personnel to be the trustee. The total employment benefits including employer pension contributions of the key management personnel were £nil (2020:£nil)

No employees earned a salary in excess of £60,000 (2020: none)

19. Operating Leases

As lessor
The Salisbury District Hospital Charitable Fund leases to Salisbury NHS Foundation Trust land and buildings.

Receipts recognised as an income

	2021 Total £	2020 Total £
Minimum lease payments	**41,500**	**41,500**

Total future minimum lease income

	2021 Total £	2020 Total £
Receivable:		
Within 1 year	33,917	41,500
Between 1 and 5 years	14,250	48,167
After 5 years	-	-
Total	**48,167**	**89,667**

The gross value of the assets under these leases is £1,743,000 (2020: £1,715,000), and accumulated depreciation charge is £nil (2020: £nil).

20. Fixed asset investments

	2021 Market Value £000	2020 Market Value £000
Fixed interest	892	581
Equity held in the UK	3,390	3,230
Equity held outside the UK	2,780	1,629
Alternative investment (e.g. funds investing in such areas as property, infrastructure and private equity)	668	757
Total	**7,730**	**6,197**

21. Movement in fixed asset investment

	2021 £000	2020 £000
Market value brought forward as at 31 March 2020	6,197	6,942
Additions to investments at cost	4,961	3,949
Disposals at carrying value	(4,682)	(4,010)
Add net gain/ (loss) on revaluation	1,254	(684)
Market value as at 31 March 2021	**7,730**	**6,197**

22. Fixed asset

	Freehold Land £000	Buildings £000	Total £000
Total Tangible Fixed Assets:			
Brought forward at 1 April 2020	775	940	1,715
Additions	-	-	-
Revaluation	28	-	28
Disposals	-	-	-
Balance at 31 March 2021	803	940	1,743
Accumulated Depreciation.			
Brought forward at 1 April 2020	-	-	-
Charge for the year	-	23	23
Revaluation	-	(23)	(23)
Disposals	-	-	-
Balance at 31 March 2021	-	-	-
Net Book Value at 31 March 2021	**803**	**940**	**1,743**
Net Book Value at 31 March 2020	775	940	1,715
Historic cost at 31 March 2021	**202**	**267**	**469**
Historic cost at 31 March 2020	202	267	469

The Land and Buildings were revalued at 31 March 2021 by a RICS qualified and registered valuer at Gerald Eve LLP

23. Current asset investments

	2021 £000	2020 £000
Assigned life insurance policies by donor	125	122
Capital Account	97	77
Income Account	57	56
Total	**279**	**255**

24. Debtors

	2021 £000	2020 £000
Accrued income	401	604
Other	24	3
Total	**425**	**607**

25. Analysis of current liabilities

	2021 £000	2020 £000
Trade creditors	543	483
Accruals	24	44
Deferred income	19	12
Total	**586**	**539**

Trade creditors represents sums owed at the year end by the charity to a related party, Salisbury NHS Foundation Trust, for costs incurred by the NHS Trust on behalf of the charity in the furtherance of the charity's objects.

	2021 £000	2020 £000
Deferred income brought forward	12	123
Amounts deferred in year	19	12
Amounts released	(12)	(123)
Deferred income carried forward	**19**	**12**

26. Analysis of material funds

	Balance 31 March 2020 £000 Restated	Incoming resources £000	Resources expended £000	Transfers £000	Gains and losses £000	Balance 31 March 2021 £000
Unrestricted and Designated Funds						
General Patients Fund	1,850	453	(190)	(223)	-	1,890
Property Fund	1,696	-	(24)	-	51	1,723
Investment Income Fund	521	244	(269)	-	443	939
Legacy - Joan Rosemary Joyce	681	-	-	-	-	681
Unrealised Gain Fund	(369)	-	-	-	978	609
Legacy - Linda Seale	279	1	-	-	-	280
Maternity Birth Unit & Enhancements	-	-	-	260	-	260
General Staff Fund	(38)	100	(79)	254	-	237
Legacy - Donald Francis Lawes	100	-	-	-	-	100
Rockbourne Fair Charitable Fund	53	-	-	-	-	53
Legacy - Edna May Gillingham	52	-	-	-	-	52
Material Unrestricted Funds	4,825	798	(562)	291	1,472	6,824
Other Unrestricted Funds	(2)	14	(6)	-	-	6
	4,823	812	(568)	291	1,472	6,830
Designated - MRI Scanner Campaign	104	-	-	-	-	104
Other Designated Funds	7	-	(4)	-	-	3
Unrestricted and Designated Funds Total	**4,934**	**812**	**(572)**	**291**	**1,472**	**6,937**
Restricted Funds						
Stars Appeal MRI Scanner Campaign	1,559	59	(120)	-	-	1,498
Legacy - Margaret Smith	746	-	-	-	-	746
Cancer Research Fund	654	-	-	-	-	654
Legacy - Graham Ian Sherren	389	-	-	-	-	389
Stars - Caring 4 Kids	380	-	-	-	-	380
Pembroke Unit Fund	307	36	(13)	-	-	330
Legacy - William Frank Elliott	300	41	-	-	-	341
Legacy - Leonard Reginald Silver	245	-	-	-	-	245
AD1 Fund	200	50	(15)	-	-	235
Neonatal Unit Fund - Stars Appeal	194	18	(27)	-	-	185
Wessex Regional Genetics Fund	318	22	(174)	-	-	166
China Trek 2019	140	1	-	-	-	141
Breast Unit Fund	108	25	-	-	-	133
Legacy - Josine Delphine Marie Connell	122	1	-	-	-	123
Recreation Assistant & Related Activities	124	6	(9)	-	-	121
Wessex Rehabilitation Association Fund	139	-	(21)	-	-	118
Nurses Amenity Capital Fund	114	-	-	-	-	114
Coronavirus Fund	-	304	(195)	-	-	109
Stars - Precious Moments (Benson Suite)	94	9	-	-	-	103
Cardiac Care, Training & Equipment Fund	100	7	(12)	-	-	95
Inca Trail Trek 2017	85	-	-	-	-	85
Spinal Unit General Fund	81	2	(3)	-	-	80
Patients Welfare Fund	76	-	-	-	-	76
Gastro Education Fund	76	-	-	-	-	76
Children's Unit Stars Appeal Patient Fund	112	6	(44)	-	-	74
CT Scanner Campaign	74	-	-	-	-	74
Legacy - Audrey E Restall Fund	73	-	-	-	-	73
Radnor Ward Patients Fund	75	14	(17)	-	-	72
Petra Desert Trek 2022	16	53	-	-	-	69
Nurses Amenity Cash Fund	46	-	-	-	-	46
Clinical Radiology Fund	43	-	-	-	-	43
Finance Reimbursement Fund	44	-	(4)	-	-	40
Plastics Unit Fund	40	-	-	-	-	40
Engage Fund	68	-	(38)	-	-	30
Eye Clinic Fund	45	2	(30)	-	-	17
Staff - Community Centre	241	-	-	(241)	-	-
Clay Shoot 2016	45	-	-	(45)	-	-
Material Restricted Funds	7,473	656	(722)	(286)	-	7,121
Other Restricted Funds	1,548	1	(267)	(5)	-	1,277
Restricted Funds Total	**9,021**	**657**	**(989)**	**(291)**	**-**	**8,398**
Endowment Funds Total	**9**	**-**	**-**	**-**	**-**	**9**
Funds Total	**13,964**	**1,469**	**(1,561)**	**-**	**1,472**	**15,344**

Transfers represent: (i) distribution of previously unrealised gains now realised on the sale of investments; (ii) the use of general funds to make improvements to fixed assets, (iii) where two restricted funds have a common purpose, transfers may be made to support an individual project which matches their restriction: and (iv) General funds may be designated for a particular purpose should the Trustees decide this to be appropriate.

26. Analysis of material funds (continued)

Name of Fund	Description of the nature and purpose of each fund
General Patients Fund	For the benefit of patients of Salisbury District Hospital
Property Fund	Land & Building Property holding fund
Investment Income Fund	Fund for the redistribution of investment income
Legacy - Joan Rosemary Joyce	For the benefit of patients at the hospital
Unrealised Gain Fund	Holding fund carrying the increase in valuation of investments over their cost to the Charity
Legacy - Linda Seale	For general charitable purposes
Maternity Birth Unit & Enhancements	Designated fund set up to ring-fence expenditure related to the delivery of the midwifery led birthing centre.
General Staff Fund	For the benefit of staff of Salisbury District Hospital
Legacy - Donald Francis Lawes	For general charitable purposes
Rockbourne Fair Charitable Fund	Holding fund carrying the income and expenditure relating to the Rockbourne Fair
Legacy - Edna May Gillingham	For general charitable purposes
Stars Appeal MRI Scanner Campaign	To fund the purchase of a MRI Scanner for Salisbury District Hospital
Legacy - Margaret Smith	Bequest specific to 7 hospital wards or units
Cancer Research Fund	For research into cancer
Legacy - Graham Ian Sherren	For the Burns Unit
Stars - Caring 4 Kids	For a range of equipment and facilities for children at Salisbury District Hospital
Pembroke Unit Fund	For providing resources to patients with cancer and haematological diseases, over and
Legacy - William Frank Elliott	For the equal benefit of Cardiac and Reparatory
Legacy - Leonard Reginald Silver	For the Spinal Unit
AD1 Fund	A temporary fund until objectives are agreed with the donor
Neonatal Unit Fund - Stars Appeal	To purchase equipment that will benefit babies during their stay at Salisbury District
Wessex Regional Genetics Fund	For the benefit of staff and patients of Wessex Regional Genetics Laboratory
China Trek 2019	Temporary fund to collect funds and make payments in relation to the 2019 China Wall
Breast Unit Fund	For the benefit of breast patients at Salisbury District Hospital by funding enhancements to the Breast Unit, the Breast Service and (where the signatories feel appropriate) to fund projects in other parts of the hospital that will directly benefit breast patients.
Legacy - Josine Delphine Marie Connell	Research with particular reference to Spinal. Microvascular Surgery and Rehabilitation
Recreation Assistant & Related Activities	To fund a staff post that will provide recreational activities for all inpatients either on-site
Wessex Rehabilitation Association Fund	For the benefit of patients requiring rehabilitation after illness
Nurses Amenity Capital Fund	For the benefit of nursing staff at Salisbury District Hospital
Coronavirus Fund	To fund projects that are helping staff and/ or patients during the coronavirus crisis.
Stars - Precious Moments (Benson Suite)	To create a dedicated suite of rooms on the hospital's labour ward, which parents can use
Cardiac Care, Training & Equipment Fund	For the benefit of staff and patients through the purchase of equipment, training and
Inca Trail Trek 2017	Temporary fund to collect funds and make payments in relation to the 2017 Inca Trek
Spinal Unit General Fund	For the benefit of patients and staff on the Spinal Unit
Patients Welfare Fund	For the benefit of patients at Salisbury District Hospital
Gastro Education Fund	For the relief of sickness of patients who are or have been treated by staff within the Department of Medicine
Children's Unit Stars Appeal Patient Fund	For the benefit of Sarum Ward patients
CT Scanner Campaign	For the purchase of a new CT Scanner
Legacy - Audrey E Restall Fund	For the purchase of Equipment
Radnor Ward Patients Fund	For the benefit of Radnor Ward patients
Petra Desert Trek 2022	Temporary fund to collect funds and make payments in relation to the 2022 Petra Trek
Nurses Amenity Cash Fund	For the benefit of nurses at Salisbury District Hospital
Clinical Radiology Fund	For the benefit of Clinical Radiology patients and staff
Finance Reimbursement Fund	For the benefit of staff and patients of Salisbury District Hospital
Plastics Unit Fund	For the benefit of Plastics Unit patients and staff
Engage Fund	To engage volunteers in befriending patients
Eye Clinic Fund	For the relief of sickness of patients who are or have been treated by staff in the Ophthalmology Department, and by promoting the efficient performance of staff in the
Staff - Community Centre	For the promotion of staff efficiency
Clay Shoot 2016	Temporary holding fund to collect funds and make payments in relation to a Clay Shoot

27. Analysis of grants

The charity does not make grants to individuals and the total cost of making grants is disclosed on the face of the Statement of Activities and the actual disbursement received by the beneficiaries for each category of charitable activity is disclosed in notes 11, 12 and 13. All grants are made to the NHS Trusts. The majority of grants were made to the Salisbury NHS Foundation Trust. The Trustee operates a scheme of delegation under which fund holders manage the day to day disbursements on their projects in accordance with the directions set out in Salisbury NHS Foundation Trust's standing orders and financial instructions; since these are ongoing activities it is not possible to segment these activities into individual grant awards.

28. Prior year Statement of Financial Activities

For comparative purposes the Statement of Financial Activities for the year ended 31 March 2020 is reproduced to allow users of the accounts to be able to compare movements in restricted and unrestricted funds.

	Endowment Funds	Restricted Funds	Unrestricted Funds	Total Funds 2020
		Restated	Restated	Restated
	£000	£000	£000	£000
Income and endowments from:				
Donations and legacies	-	1,893	831	2,724
Charitable activities	-	37	105	142
Other trading activities	-	374	324	698
Investments	-	-	246	246
Total incoming resources	**-**	**2,304**	**1,506**	**3,810**
Expenditure on:				
Raising funds	-	(34)	(286)	(320)
Charitable activities				
- Medical research and clinical support	-	(254)	(142)	(396)
- Medical equipment and facilities	-	(305)	(242)	(547)
- Staff education and welfare	-	(181)	(87)	(268)
- Patient education and welfare	-	(221)	(302)	(523)
	-	(961)	(773)	(1,734)
Total expenditure	**-**	**(995)**	**(1,059)**	**(2,054)**
Unrealised gain on investment assets	-	-	(684)	(684)
Realised gain on investment assets	-	-	(307)	(307)
	-	-	(991)	(991)
Net income	**-**	**1,309**	**(544)**	**765**
Gain on revaluation of tangible fixed assets	-	-	3	3
Transfers between funds	-	-	-	-
Net movement in funds	**-**	**1,309**	**(541)**	**768**
Reconciliation of funds				
Total funds brought forward	9	7,712	5,475	13,196
Total funds carried forward	**9**	**9,021**	**4,934**	**13,964**

Independent auditor's report to the corporate trustee of Salisbury District Hospital Charitable Funds

Opinion

We have audited the financial statements of Salisbury District Hospital Charitable Funds (the 'charity') for the year ended 31 March 2021, which comprise the Statement of Financial Activities, the Balance Sheet, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102; 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the trustee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the charity to cease to continue as a going concern.

In our evaluation of the trustee's conclusions, we considered the inherent risks associated with the charity's business model including effects arising from macro-economic uncertainties such as Brexit and Covid-19, we assessed and challenged the reasonableness of estimates made by the corporate trustee and the related disclosures and analysed how those risks might affect the charity's financial resources or ability to continue operations over the going concern period.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

The responsibilities of the corporate trustee with respect to going concern are described in the 'Responsibilities of the corporate trustee for the financial statements' section of this report.

Other information

The corporate trustee is responsible for the other information. The other information comprises the information included in the Trustee's Annual Report[1], other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustee's Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept sufficient accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the corporate trustee for the financial statements

As explained more fully in the Trustee's Responsibilities Statement set out on page 9, the corporate trustee is responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the corporate trustee is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the corporate trustee either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the reporting frameworks (The Charities Act 2011, the Charities SORP and United Kingdom Accounting Standards, including Financial Reporting Standard 102; 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice);

We enquired of management, concerning the charity's policies and procedures relating to:

- the identification, evaluation and compliance with laws and regulations;
- the detection and response to the risks of fraud; and
- the establishment of internal controls to mitigate risks related to fraud or non-compliance with laws and regulations.

We enquired management, whether they were aware of any instances of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, by evaluating incentives and opportunities for manipulation of the financial statements. This included the evaluation of the risk of management override of controls and fraudulent revenue recognition. We determined that the principal risks were in relation to:

- journals, management estimates and transactions outside the course of business**;** and
- fraudulent revenue recognition, and specifically the occurrence and accuracy of voluntary income.

Our audit procedures involved:

- evaluation of the design effectiveness of controls that management has in place over journals;
- journal entry testing, with a focus on unusual journals made during the year and after the draft accounts stage;
- challenging assumptions and judgements made by management in its significant accounting estimates;
- understanding controls around the monitoring and receipt of cash donations; and
- sample testing of in-year donations and legacies and year end balances to supporting records.

These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. However, detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as those irregularities that result from fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it.

Assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's.

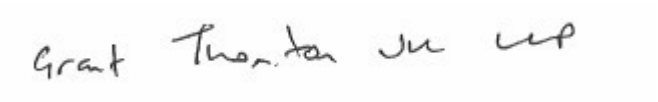
- understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
- knowledge of the sector in which the charity operates
- understanding of the legal and regulatory requirements specific to the charity.

In assessing the potential risks of material misstatement, we obtained an understanding of:

- the charity's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement.
- the charity's control environment, including the policies and procedures implemented by the charity corporate trustee to ensure compliance with the requirements of the financial reporting framework.

Use of our report

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



Grant Thornton UK LLP
Statutory Auditor, Chartered Accountants

Birmingham
14 January 2022

Grant Thornton UK LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.