

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/pqwmqti4/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

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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.

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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 publicly 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	1 st level of Approval	2 nd level of Approval
Up to £4,999	Fund Manager	2 nd 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

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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.

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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 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 in response to the Stars Appeal high profile Coronavirus Campaign.

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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.

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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 restrictions.

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 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.

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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 Coherence Tomography 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



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

		Endowment Funds	Restricted Funds	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	Note	£000	£000	£000	£000	£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

		Endowment Funds	Restricted Funds	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	Note	£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:

N. J. Marsden

Trustee's 2020/21 Annual Report for Salisbury District Hospital Charitable Fund

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.

Trustee's 2020/21 Annual Report for Salisbury District Hospital Charitable Fund

(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

Trustee's 2020/21 Annual Report for Salisbury District Hospital Charitable Fund

(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

Trustee's 2020/21 Annual Report for Salisbury District Hospital Charitable Fund

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).

Trustee's 2020/21 Annual Report for Salisbury District Hospital Charitable Fund

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

Trustee's 2020/21 Annual Report for Salisbury District Hospital Charitable Fund

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 Coherence Tomography machine £58k, YAG Laser £56k and ICU bathroom improvements £27k.

Trustee's 2020/21 Annual Report for Salisbury District Hospital Charitable Fund

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

Trustee's 2020/21 Annual Report for Salisbury District Hospital Charitable Fund

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).

Trustee's 2020/21 Annual Report for Salisbury District Hospital Charitable Fund

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

Trustee's 2020/21 Annual Report for Salisbury District Hospital Charitable Fund

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	<u>803</u>	<u>940</u>	<u>1,743</u>
Accumulated Depreciation:			
Brought forward at 1 April 2020	-	-	-
Charge for the year	-	23	23
Revaluation	-	(23)	(23)
Disposals	-	-	-
Balance at 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value at 31 March 2021	<u>803</u>	<u>940</u>	<u>1,743</u>
Net Book Value at 31 March 2020	<u>775</u>	<u>940</u>	<u>1,715</u>
Historic cost at 31 March 2021	<u>202</u>	<u>267</u>	<u>469</u>
Historic cost at 31 March 2020	<u>202</u>	<u>267</u>	<u>469</u>

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	<u>279</u>	<u>255</u>

24. Debtors

	2021 £000	2020 £000
Accrued income	401	604
Other	24	3
Total	<u>425</u>	<u>607</u>

25. Analysis of current liabilities

	2021 £000	2020 £000
Trade creditors	543	483
Accruals	24	44
Deferred income	19	12
Total	<u>586</u>	<u>539</u>

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	<u>19</u>	<u>12</u>

Trustee's 2020/21 Annual Report for Salisbury District Hospital Charitable Fund

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.

Trustee's 2020/21 Annual Report for Salisbury District Hospital Charitable Fund

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

Trustee's 2020/21 Annual Report for Salisbury District Hospital Charitable Fund

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
		Restated	Restated	2020
	£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 Report¹, 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.

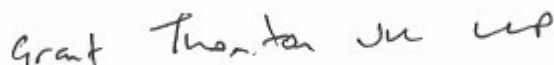
- understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
- knowledge of the sector in which the charity operates
- understanding of the legal and regulatory requirements specific to the charity.

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.

A handwritten signature in dark ink, appearing to read "Grant Thornton UK LLP", is positioned above the printed name of the firm.

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.