

SALISBURY DISTRICT HOSPITAL CHARITABLE  
FUND

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

CHARITY NUMBER: 1052284

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

## Foreword

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

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

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

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

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

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

The Trust's Standing Orders and Standing Financial Instructions can be found on the Trust website at:

<https://www.salisbury.nhs.uk/media/pgwmqtj4/sft-standing-financial-instructions-2020.pdf>

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

## Reference and Administrative details

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

Charitable funds received by the charity are accepted, held and administered as funds and property held on trust for purposes relating to the health service in accordance with the National Health Service Act 2006 and the National Health Service and Community Care Act 1990 and these funds are held on trust by the corporate body.

### Principal Charitable Fund Adviser to the Board:

The Chief Financial Officer of the Salisbury NHS Foundation Trust is the principal advisor to the Committee.

### Principal Office

The principal office for the charity is:

Charity Office  
Salisbury NHS Foundation Trust  
Salisbury District Hospital  
Salisbury SP2 8BJ

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## Principal Professional Advisers:

### Bankers

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

### Internal Auditors

KPMG LLP  
66 Queen Square  
Bristol  
BS1 4BE

### External Auditors

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

### Investment Fund Managers

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

### Solicitors

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

## Structure, Governance and Management

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

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

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

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

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

The Chief Financial Officer is required to:

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

### Risk Management

The major risks to which the charity is exposed have been identified and considered. They have been reviewed and systems established to mitigate those risks. The most significant risks identified were possible losses from a fall in the value of the investments and the level of reserves available to mitigate the impact of such losses. These have been carefully considered and there are procedures in place to review the investment policy and to ensure that both spending and firm financial commitments remain in line with income.

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

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

### Partnership Working and Networks

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

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

### Objectives and Activities

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

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

The Stars Appeal is governed by the Corporate Trustee through a Charitable Funds Committee. A separate Fundraising Committee, chaired by and comprised by highly engaged external stakeholders such as donors, supporters and beneficiaries, meets regularly at Wilton House, the home of Stars Appeal President, the Earl of Pembroke, who attends these meetings and plays a key leadership role within the charity. In addition, a group of Ambassadors made up of senior clinical staff, represents the Charity 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

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

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

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

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

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

#### Public benefit test

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

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

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

### Public perception test

When considering using funds, a person should ask themselves:

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

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

### Achievements and Performance

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

#### State-of-the-Art Equipment and Smaller Capital Projects

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

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

#### Major Capital Projects

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

#### Support for cancer patients

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

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

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

### Support for spinal patients

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

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

### Every Patient

#### Free Patient Clothing

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

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

#### Free Wi-Fi

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

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

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

#### Stars Appeal Engagers (previously known as "Engage")

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

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

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

#### Stars Appeal Live (previously known as "Elevate")

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

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

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

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

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

### Hospital Chaplaincy

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

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

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

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

### Hospital Arts

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

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

### Staff Education, Wellbeing and Welfare

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

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

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

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

### The Hospital Environment - Gardens and Outside Spaces

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

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

### The Hospital Environment - Enhanced Medical Engineering Service

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

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

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

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

### The Hospital Environment - Maternity

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

### The Hospital Environment - Children and Families

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

### The Hospital Environment - Premature and critically ill babies and their families

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

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

### The Hospital Environment - Benson Suite

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

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

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

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

### Festive Feel

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

## Our Future Plans

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

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

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

### Thank you

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



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

## Financial Review

### Assets

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

### Investments

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

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

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

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

### Income

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

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

### Fundraising

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

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

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

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

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

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

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

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

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

### Expenditure

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

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

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

### Expenditure on research and clinical support

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

### Purchase of new equipment and facilities

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

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

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

### Staff education and welfare

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

### Patient welfare

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

### Expenditure on raising funds

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

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

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

### Grant making policy

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

### Reserves policy

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

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

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

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

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

### Trustee's Responsibility Statement

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

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

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

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

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

Approved on behalf of the Corporate Trustee



Ian Green OBE  
Chair of Salisbury District Hospital Charitable Fund

Dated .....11th January 2024.....

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

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

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

#### **Opinion**

In our opinion the consolidated financial statements:

- i) give a true and fair view of the state of the affairs of the charity as at 31st March 2023 and of its total income and expenditure, for the year then ended;
- ii) have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- iii) have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

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

#### **Other information**

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

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

We have nothing to report in this regard.

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

### Matters on which we are required to report by exception

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

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

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

### Responsibilities of the corporate trustee

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

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

### Auditors' responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

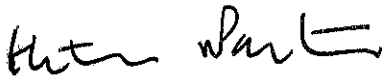
We obtain an understanding of internal control relevant to the audit in order to design procedures that are appropriate to our audit objectives, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.

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

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

### Use of our report

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



Fletcher & Partners

Chartered Accountants and Statutory Auditors

Salisbury

Date 24 January 2024

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

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

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

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

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

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

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

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

Ian Green OBE, Chair of Salisbury District Hospital Charitable Fund

Signed:





# Trustee's 2022/23 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 Trustee has been presented with a forward looking cash forecast covering the twelve months from the date of signing of these accounts, which makes assumptions as to potential reductions in cash donations that Covid-19 might cause. The Trustee is content that the Charity is, and will remain, a going concern.

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

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

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

#### (b) Critical accounting estimates and judgements

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

#### (c) Funds structure

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

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

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

The material funds held are disclosed in note 26.

#### (d) Incoming resources

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

#### (e) Incoming resources from legacies

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

## Trustee's 2022/23 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 any conditions associated with the grant(s) are met.

### **(g) Irrecoverable VAT**

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

### **(h) Allocation of overhead and support costs**

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

### **(i) Costs of generating funds**

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

### **(j) Charitable activities**

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

### **(k) Governance costs**

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

### **(l) Fixed assets**

#### Capitalisation

All assets falling into the following categories are capitalised:

- i. tangible assets which are capable of being used for more than one year, and have a cost equal to or greater than £5,000.
- ii. groups of tangible fixed assets which are interdependent or would normally be provided or replaced as a group with a total value in excess of £5,000 and an individual value of £250 or more.

#### Valuation

Tangible fixed assets are valued as follows:

- i. Land and buildings are stated at open market value for their existing use. Valuations are carried out professionally at five yearly intervals. The last valuation was made on 31 March 2023 by a senior surveyor and RICS registered valuer of Gerald Eve LLP. Between valuations an appropriate index is applied to revalue the assets.
- ii. Fixtures, Fittings and Equipment is valued at the lower of estimated net replacement cost or recoverable amount.

#### Depreciation

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

#### Artwork

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

### **(m) Investments fixed assets**

Investment fixed assets are shown at market value.

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

### **(n) Debtors**

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

### **(o) Creditors**

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

### **(p) Provisions**

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

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

### (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](http://www.nhsbsa.nhs.uk/pensions).

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

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

## 2. Related party transactions

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

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

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

## 3. Income from donations and legacies

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

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

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

### 4. Income from charitable activities

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

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

### 5. Analysis of income from other trading activities

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

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

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

## Trustee's 2022/23 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.

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

### 7. Investment Income

The investment income comprises:

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

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

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

### 8. Analysis of expenditure on raising funds

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

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

## Trustee's 2022/23 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 2023 £000	Total 2022 £000
Medical research and clinical support	-	-	-	262
Medical equipment and facilities	2,273	56	2,329	673
Staff education and welfare	269	73	342	138
Patient education and welfare	542	63	605	311
	<b>3,084</b>	<b>192</b>	<b>3,276</b>	<b>1,384</b>

### 10. Medical research and clinical support

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

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

### 11. Medical Equipment and Facilities

The total costs relate to the following expenditure:

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

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

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

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

## 11. Medical Equipment and Facilities (continued)

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

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

## 12. Staff Education and Welfare

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

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

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

## 13. Patient Welfare

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

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

### 13. Patient Welfare (continued)

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

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

### 14. Allocation of Overheads

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

### 15. Allocation of Support Costs (see note 14)

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

### 16. Auditor's remuneration

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

### 17. Trustee remuneration, benefits and expenses

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

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



## Trustee's 2022/23 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.

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

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

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

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

### 19. Operating Leases

#### As lessor

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

#### Receipts recognised as an income

	2023 Total £	2022 Total £
Minimum lease payments	<b>41,500</b>	<b>41,500</b>

#### Total future minimum lease income

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

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

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

### 20. Fixed asset investments

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

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

### 21. Movement in fixed asset investment

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

### 22. Fixed asset

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

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

### 23. Current asset investments

	2023 £000	2022 £000
Assigned life insurance policies by donor	134	125
Capital Account	68	308
Income Account	67	29
<b>Total</b>	<b>269</b>	<b>462</b>

### 24. Debtors

	2023 £000	2022 £000
Accrued income	216	381
Other	10	88
<b>Total</b>	<b>226</b>	<b>469</b>

### 25. Analysis of current liabilities

	2023 £000	2022 £000
Trade creditors	364	494
Accruals	34	22
Deferred income	16	15
<b>Total</b>	<b>414</b>	<b>531</b>

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

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

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

## 25. Analysis of current liabilities (continued)

	2023 £000	2022 £000
Deferred income brought forward	15	19
Amounts deferred in year	16	15
Amounts released	(15)	(19)
<b>Deferred income carried forward</b>	<b>16</b>	<b>15</b>

## 26. Analysis of material funds

	Balance 31 March 2022 £000	Incoming resources £000	Resources expended £000	Transfers £000	Gains and losses £000	Balance 31 March 2023 £000
<b>Unrestricted and Designated Funds</b>						
General Patients Fund	2,165	656	(437)	187	-	2,571
Property Fund	1,918	-	(25)	-	(81)	1,812
Investment Income Fund	1,643	232	(319)	(109)	(169)	1,278
Legacy - Joan Rosemary Joyce	681	-	-	-	-	681
General Staff Fund	355	96	(55)	1	-	397
Legacy - Linda Seale	280	-	-	-	-	280
Legacy - Stella Cruse	220	25	-	-	-	245
Legacy - Doreen de Winton Whistance	143	-	-	-	-	143
Legacy - Eileen Homby	100	-	-	-	-	100
Legacy - Donald Francis Lawes	100	-	-	-	-	100
Unrealised Gain Fund	218	-	-	-	(118)	100
Legacy - Mary Edna Paddock	-	87	-	-	-	87
Legacy - Joyce Coles	76	-	-	-	-	76
Legacy - Edna May Gillingham	52	-	-	-	-	52
Legacy - Linda Marion Isaacs	-	50	-	-	-	50
Legacy - Sandra Wakely	40	-	-	-	-	40
Rockbourne Fair Charitable Fund	108	76	(25)	(142)	-	17
Petra Desert Trek 2022	89	33	(1)	(92)	-	29
Inca Trail Trek 2017	85	-	(85)	-	-	-
China Trek 2019	141	-	(141)	-	-	-
Material Unrestricted Funds	8,414	1,255	(1,088)	(155)	(368)	8,058
Other Unrestricted Funds	50	104	(33)	60	-	181
	<b>8,464</b>	<b>1,359</b>	<b>(1,121)</b>	<b>(95)</b>	<b>(368)</b>	<b>8,239</b>
Children's Major Project Fund	381	-	-	-	-	381
Clinical Education Programme Fund	-	135	-	-	-	135
Wessex Regional Genetics Fund	148	2	(79)	10	-	81
Maternity Birth Unit & Enhancements	98	-	(33)	-	-	65
Charity Management & Administration Fund	-	-	(24)	80	-	56
Engage Fund	37	-	(47)	18	-	8
Designated - MRI Scanner Campaign	81	-	(81)	-	-	-
CT Scanner Campaign	74	-	(74)	-	-	-
Capital Project 2 - Kangaroo Room	35	-	(25)	(10)	-	-
Other Designated Funds	115	15	(81)	20	-	69
<b>Designated Funds Total</b>	<b>969</b>	<b>152</b>	<b>(444)</b>	<b>118</b>	<b>-</b>	<b>795</b>
<b>Unrestricted and Designated Funds Total</b>	<b>9,433</b>	<b>1,511</b>	<b>(1,565)</b>	<b>23</b>	<b>(368)</b>	<b>9,034</b>

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

## 26. Analysis of material funds (continued)

	Balance 31 March 2022 £000	Incoming resources £000	Resources expended £000	Transfers £000	Gains and losses £000	Balance 31 March 2023 £000
<b>Restricted Funds</b>						
Legacy - Margaret Smith	742	-	(9)	-	-	733
Cancer Research Fund	654	-	-	-	-	654
Legacy - Graham Ian Sherren	389	-	-	-	-	389
Pembroke Unit Fund	338	47	(27)	-	-	358
Legacy - William Frank Elliott	341	-	-	-	-	341
Legacy - Leonard Reginald Silver	245	-	-	-	-	245
Breast Unit Fund	149	44	-	-	-	193
Spinal Unit General Fund	222	9	(50)	-	-	181
Legacy - Maureen Foster	135	33	-	-	-	168
Legacy - Pamela Jean Joy	85	63	-	-	-	148
Legacy - Josine Delphine Marie Connell	128	-	-	-	-	128
Children's Unit Stars Appeal Patient Fund	79	41	(9)	-	-	111
Cardiac Care, Training & Equipment Fund	97	13	(13)	-	-	97
Neonatal Unit Fund - Stars Appeal	134	17	(69)	9	-	91
Odstock Burns & Plastics Patients Fund	81	3	-	-	-	84
AD1 Fund	215	-	(132)	-	-	83
Radnor Ward Patients Fund	76	6	(3)	-	-	79
CSE Fund	53	-	-	6	-	59
Diabetes Fund	51	-	-	-	-	51
Clinical Radiology Fund	54	3	(9)	-	-	48
Benson Suite Fund	42	10	(5)	-	-	47
Legacy - James Johnston	45	-	-	-	-	45
Wessex Rehabilitation Association Fund	41	4	-	-	-	45
Dermatology & Skin Cancer Fund	44	-	-	-	-	44
Finance Reimbursement Fund	41	-	-	-	-	41
South Coast Anatomy Fund	40	-	-	-	-	40
CSE FES Research Stars Appeal Fund	39	-	-	-	-	39
ENT Department Patients Fund	37	-	-	-	-	37
Urology & Prostate Cancer Fund	39	5	(11)	-	-	33
Rheumatology Patients Fund	32	1	(2)	-	-	31
Gastro Education Fund	32	-	(8)	-	-	24
Legacy - Audrey E Restall Fund	73	-	-	(60)	-	13
Patients Welfare Fund	24	-	(24)	-	-	-
Restricted Staff Fund	156	-	(156)	-	-	-
Stars Appeal MRI Scanner Campaign	1,243	-	(1,293)	-	-	(50)
Material Restricted Funds	6,196	299	(1,820)	(45)	-	4,630
Other Restricted Funds	666	110	(150)	22	-	648
<b>Restricted Funds Total</b>	<b>6,862</b>	<b>409</b>	<b>(1,970)</b>	<b>(23)</b>	<b>-</b>	<b>5,278</b>
<b>Funds Total</b>	<b>16,295</b>	<b>1,920</b>	<b>(3,535)</b>	<b>-</b>	<b>(368)</b>	<b>14,312</b>

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

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

## Trustee's 2022/23 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
General Staff Fund	For the benefit of staff of Salisbury District Hospital
Legacy - Linda Seale	For general charitable purposes
Legacy - Stella Cruse	For general charitable purposes
Legacy - Doreen de Winton Whistance	For general charitable purposes
Legacy - Eileen Homby	For general charitable purposes
Legacy - Donald Francis Lawes	For general charitable purposes
Unrealised Gain Fund	Holding fund carrying the increase in valuation of investments over their cost to the Charity
Legacy - Mary Edna Paddock	For general charitable purposes
Legacy - Joyce Coles	For general charitable purposes
Legacy - Edna May Gillingham	For general charitable purposes
Legacy - Linda Marion Isaacs	For general charitable purposes
Legacy - Sandra Wakely	For general charitable purposes
Rockbourne Fair Charitable Fund	Holding fund carrying the income and expenditure relating to the Rockbourne Fair
Petra Desert Trek 2022	Temporary fund to collect funds and make payments in relation to the 2022 Petra Trek
Inca Trail Trek 2017	Temporary fund to collect funds and make payments in relation to the 2017 Inca Trek
China Trek 2019	Temporary fund to collect funds and make payments in relation to the 2019 China Wall
Children's Major Project Fund	For the benefit of children at Salisbury District Hospital
Clinical Education Programme Fund	For the futhreance of Clinical Education
Wessex Regional Genetics Fund	For the benefit of staff and patients of Wessex Regional Genetics Laboratory
Maternity Birth Unit & Enhancements	Designated fund set up to ring-fence expenditure related to the delivery of the midwifery
Charity Management & Administration Fund	Holding fund for administration costs
Engage Fund	To engage volunteers in befriending patients
Designated - MRI Scanner Campaign	To fund the purchase of a MRI Scanner for Salisbury District Hospital
CT Scanner Campaign	Excess from CT Scanner Campaign
Capital Project 2 - Kangaroo Room	To fund Breast Feeding Clinic and Kangaroo Room development
Legacy - Margaret Smith	Bequest specific to 7 hospital wards or units
Cancer Research Fund	For research into cancer
Legacy - Graham Ian Sherren	For the Burns Unit
Pembroke Unit Fund	For providing resources to patients with cancer and haematological diseases, over and
Legacy - William Frank Elliott	For the equal benefit of Cardiac and Reparatory
Legacy - Leonard Reginald Silver	For the Spinal Unit
Breast Unit Fund	For the benefit of breast patients at Salisbury District Hospital by funding enhancements
Spinal Unit General Fund	For the benefit of patients and staff on the Spinal Unit
Legacy - Maureen Foster	For Breast Care
Legacy - Pamela Jean Joy	For projects dealing with Cancer and/ or Children
Legacy - Josine Delphine Marie Connell	Research with particular reference to Spinal, Microvascular Surgery and Rehabilitation
Children's Unit Stars Appeal Patient Fund	For the benefit of Sarum Ward patients
Cardiac Care, Training & Equipment Fund	For the benefit of staff and patients through the purchase of equipment, training and
Neonatal Unit Fund - Stars Appeal	To purchase equipment that will benefit babies during their stay at Salisbury District
Odstock Burns & Plastics Patients Fund	For the benefit of Burns & Plastics Unit patients
AD1 Fund	A temporary fund until objectives are agreed with the donor
Radnor Ward Patients Fund	For the benefit of Radnor Ward patients
CSE Fund	Clinical Science & Engineering Fund
Diabetes Fund	For the benefit of patients with diabetes
Clinical Radiology Fund	For the benefit of Clinical Radiology patients and staff
Benson Suite Fund	To create a dedicated suite of rooms on the hospital's labour ward, which parents can use before, during and after delivery of a stillborn baby.
Legacy - James Johnston	For Patient Amenities
Wessex Rehabilitation Association Fund	For the benefit of patients requiring rehabilitation after illness
Dermatology & Skin Cancer Fund	For Dermatology & skin Cancer Patients and Staff
Finance Reimbursement Fund	For the benefit of staff and patients of Salisbury District Hospital
South Coast Anatomy Fund	For the benefit of staff and patients of Salisbury District Hospital
CSE FES Research Stars Appeal Fund	To support Functional Electrical Stimulation research
ENT Department Patients Fund	For the benefit of ENT patients
Urology & Prostate Cancer Fund	For the benefit of staff and patients of Urology and Prostate Cancer Department
Rheumatology Patients Fund	For the benefit of Rheumatology patients
Gastro Education Fund	For the relief of sickness of patients who are or have been treated by staff within the Department of Medicine
Legacy - Audrey E Restall Fund	For the purchase of Equipment
Patients Welfare Fund	For the benefit of patients at Salisbury District Hospital
Restricted Staff Fund	For the benefit of nursing staff at Salisbury District Hospital
Stars Appeal MRI Scanner Campaign	To fund the purchase of a MRI Scanner for Salisbury District Hospital

## Trustee's 2022/23 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 Trust. The majority of grants were made to the Salisbury NHS Foundation Trust. The Trustee operates a scheme of delegation under which fund holders manage the day to day disbursements on their projects in accordance with the directions set out in Salisbury NHS Foundation Trust's standing orders and financial instructions; since these are ongoing activities it is not possible to segment these activities into individual grant awards.

### Future Funding Commitments

As at 31 March 2023 the charity had approved funding for capital projects totalling £774,000 and an additional £237,000 for ongoing services which have not been recognised as a liability in the financial statements.

### 28. Prior year Statement of Financial Activities

For comparative purposes the Statement of Financial Activities for the year ended 31 March 2022 is reproduced to allow users of the accounts to be able to compare movements in restricted and unrestricted funds.

	Endowment Funds	Restricted Funds	Unrestricted Funds	Total Funds 2022
	£000	Restated £000	Restated £000	Restated £000
<b>Income and endowments from:</b>				
Donations and legacies	-	431	1,031	1,462
Charitable activities	-	3	83	86
Other trading activities	-	14	241	255
Investments	-	-	175	175
<b>Total incoming resources</b>	-	<b>448</b>	<b>1,530</b>	<b>1,978</b>
<b>Expenditure on:</b>				
Raising funds	-	-	(299)	(299)
Charitable activities				
- Medical research and clinical support	-	(230)	(32)	(262)
- Medical equipment and facilities	-	(375)	(298)	(673)
- Staff education and welfare	-	(66)	(72)	(138)
- Patient education and welfare	-	(104)	(207)	(311)
	-	(775)	(609)	(1,384)
<b>Total expenditure</b>	-	<b>(775)</b>	<b>(908)</b>	<b>(1,683)</b>
Gain on investment assets	-	-	438	438
	-	-	438	438
<b>Net income</b>	-	<b>(327)</b>	<b>1,060</b>	<b>733</b>
Gain on revaluation of tangible fixed assets	-	-	218	218
Transfers between funds	(9)	(1,209)	1,218	-
<b>Net movement in funds</b>	<b>(9)</b>	<b>(1,536)</b>	<b>2,496</b>	<b>951</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	9	8,398	6,937	15,344
<b>Total funds carried forward</b>	<b>-</b>	<b>6,862</b>	<b>9,433</b>	<b>16,295</b>

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

### 29. Prior year Statement of Financial Position

For comparative purposes the Balance Sheet as at 31 March 2022 is reproduced to allow users of the accounts to be able to compare movements in restricted and unrestricted funds.

	Endowment Funds	Restricted Funds	Unrestricted Funds	Total Funds 2022
	£000	£000	£000	£000
Fixed assets:				
Tangible assets	-	-	1,938	1,938
Investments	-	4,058	4,041	8,099
<b>Total Fixed Assets</b>	<b>-</b>	<b>4,058</b>	<b>5,979</b>	<b>10,037</b>
Current assets:				
Short Term Investments	-	-	462	462
Debtors	-	-	469	469
Cash at bank and in hand	-	3,291	2,567	5,858
<b>Total Current Assets</b>	<b>-</b>	<b>3,291</b>	<b>3,498</b>	<b>6,789</b>
Liabilities:				
Creditors falling due within one year	-	(487)	(44)	(531)
<b>Net Current assets</b>	<b>-</b>	<b>2,804</b>	<b>3,454</b>	<b>6,258</b>
<b>Total assets less liabilities</b>	<b>-</b>	<b>6,862</b>	<b>9,433</b>	<b>16,295</b>
The funds of the charity				
Expendable endowment funds	-	-	-	-
Restricted income funds	-	6,862	-	6,862
Revaluation reserve	-	-	1,918	1,918
Unrestricted funds - General	-	-	6,546	6,546
Unrestricted funds - Designated	-	-	969	969
<b>Total charity funds</b>	<b>-</b>	<b>6,862</b>	<b>9,433</b>	<b>16,295</b>