

Charity Annual Report and Financial Statements

For the year ended 31st March 2021

Greater Manchester Mental Health NHS Foundation Trust

Charitable Fund

Registered Charity No 1055429

Greater Manchester Mental Health NHS Foundation Trust Charitable Fund

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Foreword

The Charity has a corporate trustee the Greater Manchester Mental Health NHS Foundation Trust. The members of the NHS Foundation Trust Board who served during the financial year were:

Chair

Rupert Nicholls

Chief Executive

Neil Thwaite

Director of Finance and IM&T (from 10th August 2020)

Suzanne Robinson

Director of Nursing and Governance

Gill Green

Director of Operations

Deborah Partington

Director of Human Resources and Deputy Chief Executive

Andrew Maloney

Director of Performance and Strategic Development

Elizabeth Calder

Medical Director

Alice Seabourne

Non-Executive Director

Stephen Dalton

Non-Executive Director

Anthony Bell

Non-Executive Director

Andrea Harrison

Non-Executive Director

Julie Jarman

Non-Executive Director

Pauline Lane

Non-Executive Director

Helen Dabbs

All of the members were in post for the 12-month period to 31st March 2021, excepting those members with dates annotated.

The Corporate Trustee presents the Greater Manchester Mental NHS Charitable Fund Annual Report together with the independently examined Annual Accounts for the year ended 31st March 2021.

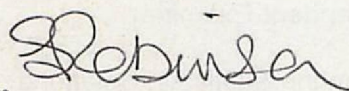
The Charity's Annual Report and Accounts have been prepared by the Corporate Trustee in accordance with the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in 2015. The Charity's accounts include all the separately established funds for which the Greater Manchester Mental Health NHS Foundation Trust is the sole beneficiary.

The Charity is registered with the Charity Commission under charity number 1055429; the Charity was entered onto the Register of Charities on 11th March 1996 and was amended by supplemental deeds dated the 17th September 2010 and 31st July 2017.

So far as the Corporate Trustee is aware, there is no relevant audit information of which the Charity's independent examiner is unaware. The Corporate Trustee has taken all the steps it ought to have taken to make itself aware of any relevant audit information and to establish that the Charity's independent examiner is aware of that information.

Anthony Bell 
Chair of Charitable Funds Committee

Date 10 January 2022

Suzanne Robinson 
Director of Finance and IM&T

5 January 2022
Date

Reference and administrative details

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 1977 and the National Health Service and Community Care Act 1990. The Corporate Trustee holds these funds on trust.

Trustee

The Greater Manchester Mental Health NHS Foundation Trust is the Corporate Trustee of the Charity governed by the law applicable to Trust, principally the Trustee Act 2000 and the Charities Act 2011.

The NHS Foundation Trust Board has delegated responsibility for the on-going management of the funds to the Charitable Funds Committee, which administers the funds on behalf of the corporate trustee.

Membership of the Charitable Funds Committee during the year comprised of:

Chair Non-Executive Director	Anthony Bell
Non-Executive Director	Julie Jarman
Director of Operations and Nursing	Gill Green
Director of Finance and IM&T (from 10 th August 2020)	Suzanne Robinson

Principal office

The principal office for the Charity is

Greater Manchester Mental Health NHS Foundation Trust
Trust Headquarters
The Curve
Bury New Road
Prestwich
Manchester M25 3BL

Administration and records

The accounting records and day-to-day administration of the funds are handled by the Finance Department located at Harrop House, Bury New Road, Prestwich, Manchester, M25 3BL.

For donations, fundraising enquiries and assistance, please email

Technical.Accounts@gmmh.nhs.uk

To make a donation; please follow the link below and click on the 'Make a donation' button

<https://www.gmmh.nhs.uk/charity>

Advisors

The following services were retained by the Charity during the year ended 31st March 2021

Bank	Independent Examiner
Royal Bank of Scotland Mosley Street Manchester M60 2BE	Accounting & Gift Aid Solutions Montrose Avenue Stretford Manchester M32 9LN

Solicitor

Capsticks Solicitors LLP
Toronto Square
Toronto Street
Leeds
LS1 2HJ

Investment Advisors

Royal London Asset Management Ltd
55 Gracechurch Street
London
EC3V 0RL

Charity Commission registration details

Registered administrative details and overview are also available on the Charity Commission website: www.charitycommission.gov.uk.

Acknowledgements

The Charity would like to take this opportunity to extend sincere thanks, on behalf of the service users and staff who have benefitted from the donations received, to everyone who kindly gave to the Charity in person, by post, or via the website, as well as any supporters who gave their time and effort. Their contributions, imagination and enthusiasm are greatly appreciated.

Structure, governance and management

Constitution of the Charity

The Charity is registered with the Charity Commission under charity number 1055429; the Charity was entered onto the Register of Charities on 11th March 1996 and was amended by supplemental deeds dated the 17th September 2010 and 31st July 2017.

Corporate Trustee

The sole corporate trustee of the Charity is Greater Manchester Mental Health NHS Foundation Trust. The Charity was established in accordance with paragraph 16c of Schedule 2 of the NHS and Community Care Act 1990.

The Corporate Trustee is managed by its Board of Directors which consists of executive and non-executive directors. It has responsibility for ensuring the NHS body fulfils its duties in managing the charitable funds. Members of the Trust Board are not individual trustees under Charity Law, but act as agents on behalf of the Corporate Trustee. They fulfil the Trustee's legal duty by ensuring that funds are spent in accordance with the objects of each fund in pursuit of public/patient benefit, and independently determine the Charity's strategy through meetings of the Charitable Fund Committee.

Charitable Funds Committee

This is a sub-committee of the Board of the Corporate Trustee.

The duties of the Charitable Funds Committee are as follows;

1. To oversee the effective management of the affairs of the Charitable Funds on behalf of the Trustees (Board of Directors).
2. To apply all charitable funds in accordance with the NHS Act 2006, Charities Act 2011, Commissioner requirements and other sources of good practice.
3. To ensure that decisions on the use or investment of such funds are, where applicable, restricted to the explicit condition or purpose of each donation, legacy or grant.
4. To make decisions involving the use of charitable funds within the terms of the 'Declaration of Trust' and with regard to the 'Trustee Act 2000' and any subsequent legislation.
5. To ensure that the Trust's policies and procedures for charitable funds and investments are followed.
6. To ensure that funding decisions are consistent with the Trust's vision, values and objectives and that such decisions provide added value and benefit to service users and staff above those afforded by revenue.
7. To, where necessary, appoint Investment Advisors and to monitor the performance of the charitable funds investment portfolio.
8. To oversee and monitor the functions performed by the Director of Finance and IM&T and Chief Executive with regard to the investment, accounting and reporting on the use of charitable funds.
9. To receive the Annual Accounts and Report of the Trust's Charitable Funds for consideration and recommendation for final approval, or otherwise, to the Trust Board.

Decisions are made and approved by the Corporate Trustee at separate meetings of the Charitable Funds Committee, in which only Charity business is conducted. The Committee members do not receive any additional remuneration or payment for expenses whilst serving on the Charitable Funds Committee.

Risk management

The most significant risk to which the Charity is exposed is the possible loss from a fall in the value of the investments and the level of reserves to mitigate the impact of such loss. This risk has been carefully considered and there are procedures in place to regularly review the investment and to ensure both spending and firm financial commitments remain in line with income.

All expenditure requests are checked, against the respective fund balance, by the finance department prior to final approval by the fund budget holder.

Reserves policy

In accordance with Charity Commission guidance, the Corporate Trustee acknowledges there is a requirement to hold a minimum reserve balance. This is to allow freedom to initiate expenditure when required, in advance of donations, and to mitigate the impact of any unforeseen circumstances.

Conversely, The Charity Commission asserts charities should not hold substantial unspent reserves as a matter of course. The Corporate Trustee recognises its statutory obligation to ensure that funds are spent effectively and promptly. The Charity does not have any large or recurring obligations such as staff costs, which might indicate the need for higher reserves.

The Trustees consider that financial reserves are required because the charity has no endowment funding and is entirely dependent on donations for funding each year.

As at 31st March 2021, there has been an increase in the value of reserves to £42,180 due to the valuation of the investment at market value.

Investment policy

By law, the Charity must ensure it spends any income received within a 'reasonable period of receipt'. Charities should not hold substantial unspent reserves as a matter of course. However, where NHS charitable funds have surplus monies not needed to fund immediate charitable activities, trustees may elect to invest some or this entire surplus to generate additional income to fund future activities.

All investment decisions

- must comply with the Trustee Act 2000 and have regard to the Act's standard investment criteria; and
- must be informed by proper professional investment advice.

The overriding objective is to safeguard the Charity's assets and minimise risk, whilst maximising returns net of administrative expense.

Current practice

All investments are made by the Charity Trustees' specialist investment advisors, Royal London Asset Management (RLAM), and, as a principle, it is the Charity Trustees' intention to avoid investment in companies that manufacture tobacco and alcohol products.

The Charity's current investment portfolio is via an ethical bond investment values are detailed below:

Details	Date	Value	Total Invested
Initial Investment	31/03/2012	£140,000	£140,000
Additional Investment	28/03/2018	£110,000	£250,000
Withdrawal of Funds	22/07/2019	£40,000	£210,000
Withdrawal of Funds	17/02/2020	£50,000	£160,000
Portfolio Value	31/03/2021	£202,180	

Aside from the Charity's current account, uncommitted funds over and above those invested with RLAM; are deposited with the Royal Bank of Scotland in a Special Interest-Bearing Account (SIBA).

The additional benefits of this current policy include reduced administration burden and high liquidity, as this banked cash is immediately available to spend if required.

Interest receivable, interest payable and bank/investment charges

It is the policy of the Corporate Trustee to credit/charge all interest receivable or payable, investment management costs and bank charges to the general funds. Interest is apportioned to the general fund's balances.

Objectives and activities

The objective of the charity is to enhance and improve the environment for service users and staff, provide funding for projects and enhance staff training and development.

In setting the objectives and activities of the Charity, the trustees have given due consideration to the Charity Commission's published guidance on public benefit.

Strategic Objects

During 2018/19 the Charitable Funds Committee set a strategic objective to move away from having individual designated funds to having three primary general funds namely:

- Service user benefit fund
- Staff benefit fund
- General fund

In order to achieve this expenditure plans were sought for all existing individual designated funds and any funds remaining after delivery of these spending plans were pooled into one of the 3 general funds.

These strategic objectives have now been largely met and as at the 31st March 2021 the charity holds the four general funds which includes a new Covid fund, five designated ones (51 in 18/19) and one restricted fund (Capital-in-Perpetuity).

Achievements and performance

Fund Balance

The total charitable fund balance as at 31st March 2021 was £359,455 (2019/20 £255,000), the total amount of income received was £148,900 (19/20 £13,121) and the total amount of expenditure incurred was £57,172 (19/20 £101,501).

Income

The charity received income from 3 main sources in this financial year-

NHS Charities Together	£123,500
Individual donations received from various donors	£20,217
Investment income interest	£ 5,183

NHS Charities Together- Following the outbreak of Covid 19 Sir Captain Tom Moore embarked on a personal fundraising challenge to raise funds for the NHS, he directly raised £33 million pound for the NHS Charities Together Covid-19 appeal and as a result of this our charity received £123,500.

The charity continues to receive donations from individual donors, this year included £5,000 received from the winner of an on-line talent competition she nominated our charity to receive the donation, many donors choose to donate on-line and we received £2,974 from our on-line giving page and the remaining donations received came from multiple donors.

The charity received interest to the value of £5,183 and there was a £12,727 gain on the value of this investment portfolio.

The Trust's Finance department is responsible for the financial administration of the Charity and ensures all expenditure is compliant with internal policy and charity law. The Corporate Trustee reviews and monitors the Charity's progress regularly throughout the year.

Expenditure

Funding applications are assessed on an individual basis and where possible they are used to provide benefit to a wide range of service users and staff. Expenditure for the year ended 31st March 2021 totalled £57,172, these funds have supported various projects and have made a huge difference and a great impact to both service users and staff who have found it difficult during the Covid pandemic.

Gardener Unit – Table Tennis



"The charitable funds donation of a table tennis game at Gardener Unit has had such a positive impact on both our staff and service users. This game encourages positive interactions, is great for wellbeing and brought a lots of fun into our CAMHS services, especially during lockdown!"
Kate Tasker, Operational Manager, Junction 17 & Gardener Unit

Christmas Presents – Inpatient Areas

"Christmas can be a difficult time for our services users at Junction 17, as some of our children and adolescents do not have any friends or family to celebrate with during this time of year. The donation of Christmas presents provides our service users with the opportunity to enjoy their childhood and to feel part of the festivities."

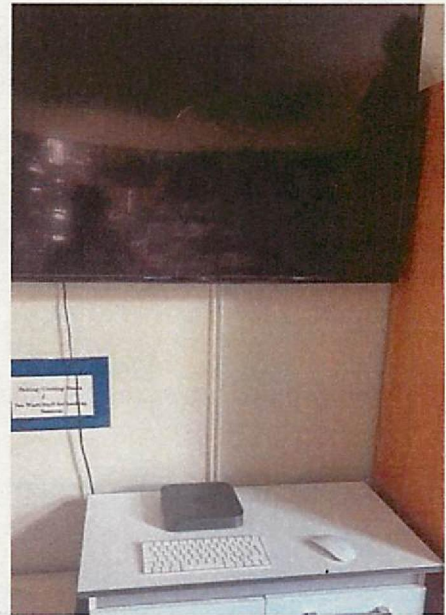
Kate Tasker, Operational Manager, Junction 17

"At the John Denmark Unit, many of our service users do not have any family, friends or carers, meaning that Christmas can be a difficult time. Because of this, we try to make Christmas as magical as possible! Our service users are provided with gifts that have been thoughtfully chosen for them to suit their interests. For many, these will be the only gifts they receive, so this donation makes such a positive impact on their experience during this time of the year."

Dominique Barnes, Communication Development Lead, John Denmark Unit

Isherwood Ward – Outdoor Seating, BBQ, Fish Tank, Gym Equipment, Apple Mac





"The gym equipment donated through charitable funds has had a positive impact on the health and wellbeing of our service users. The equipment has been so popular, we are now looking to purchase outdoor gym equipment as well. The purchase of a fish tank has been a good learning opportunity for our service users, as they now have the responsibility for feeding the fish every day, which is a great hobby for them to take up whilst in our care. The Apple Mac is a good way for our service users to express themselves creatively and our new garden furniture and BBQ is great for socialising, relaxing and sitting outside in the sunshine."

Darren Moore, Ward Manager, Isherwood Ward

Meadowbrook Unit – Staff Room & Seating Area



Meadowbrook Unit – Staff Room



Meadowbrook Unit – Location of outside seating area

"We have been able to create a dedicated area for our staff to relax, take part in mindfulness interventions and supervision, by using charitable donations to buy new items for our staff room."

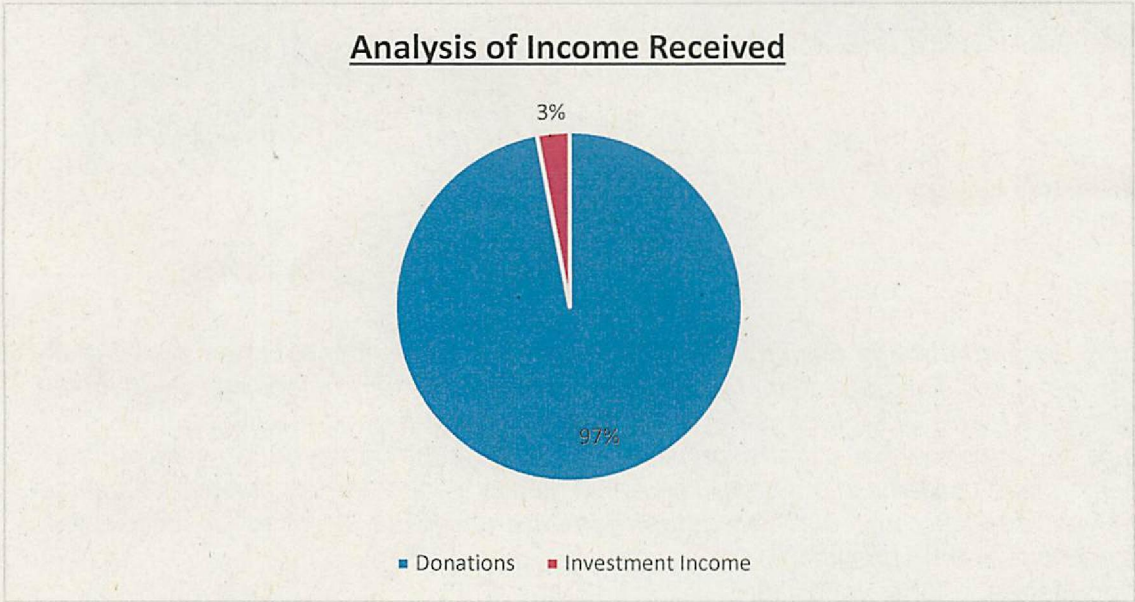
This has helped to improve staff wellbeing, therefore supporting improvements in patient care. We are looking forward to getting our outdoor seating area setup to provide a space off the wards for our staff and patients, whilst also allowing our colleagues to get some fresh air during breaks.”

Cara Oates, Matron, Meadowbrook Unit

Financial review

Sources of funding

The chart below details the sources of income received by the Charity.



Donations £143,717

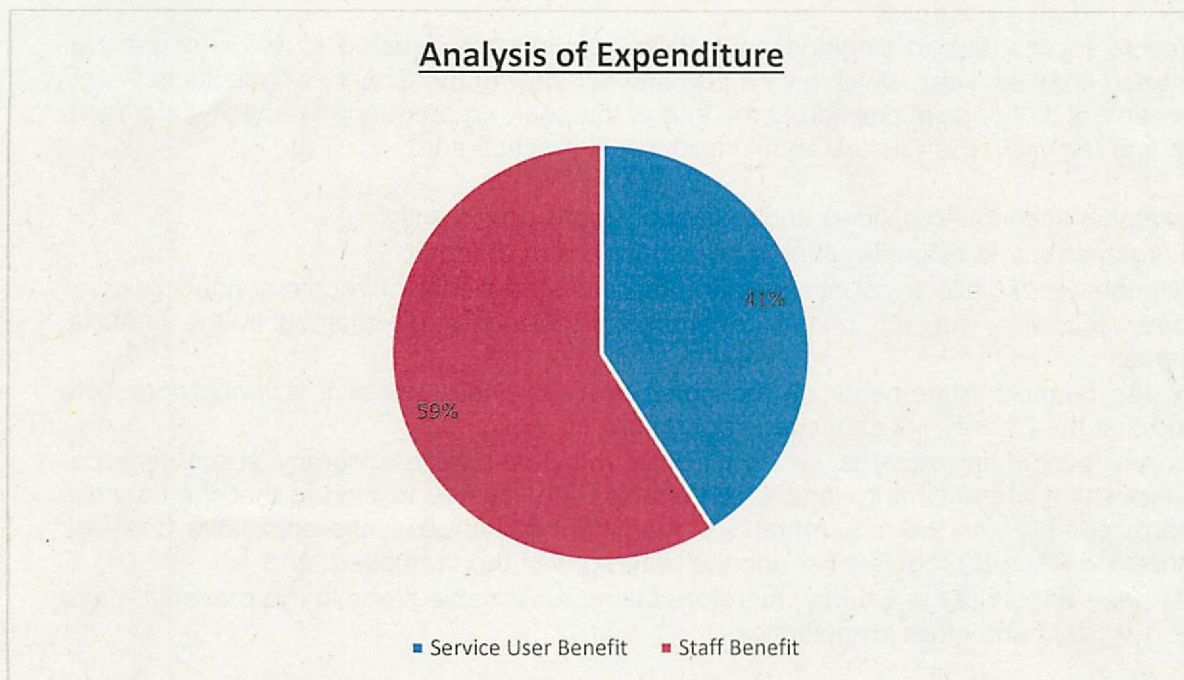
We thank all donors for their continued support.

Income from investments £5,183

In order to maximise the benefit of every penny donated, the Charity seeks to invest any funds, which are not likely to be expended in the short-term. The current investment market conditions are such that investment income has been modest in 2020/21.

Resources Expended

The chart below details the resources expended by the Charity.



Future plans

The Foundation Trust, as a body operating within the NHS, is subject to uncertainty due to changes in government policy, departmental and regulatory reforms, and local change. The Corporate Trustee is therefore committed to flexibility in the Charity's spending decisions, to accommodate the changing needs of its major beneficiary, the Foundation Trust.

Statement of Corporate Trustee responsibilities

The Corporate Trustee is responsible for preparing the Trustee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

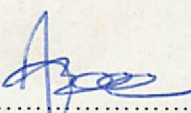
The law applicable to charities in England and Wales requires the Trustee to prepare financial statements for each financial year, which give a true and fair view of the Charity's financial activities during the year, and of its financial position at the end of the year. In preparing financial statements that give a true and fair view, the Trustee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the *going concern* basis unless it is inappropriate to presume that the Charity will continue in operation;
- keep proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity, and which enables the Trustee to ensure that the financial statements comply with the requirements in the Charities Act 2011, the applicable Charities (accounts and Reports) regulations, and the provisions of the trust deed; and
- safeguard the assets of the Charity, therefore taking reasonable steps in the prevention and detection of fraud and other irregularities.

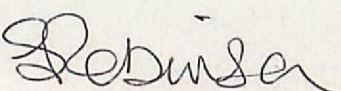
The Corporate Trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements set out on pages 15 to 25 attached have been compiled from, and are in accordance with, the financial records maintained by the Corporate Trustee.

The Corporate Trustee is responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By delegated authority on behalf of the Corporate Trustee


Anthony Bell
Chair of Charitable Funds Committee

Date 10 January 2022


Suzanne Robinson
Director of Finance and IM&T

Date: 5 January 2022

Independent examiner's report to the Trustees of

Greater Manchester Mental Health NHS Foundation Trust Charitable Fund

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as require by section 130 of the Act ; or
2. the accounts do not record with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Joel David Williams

Address: 1 Montrose Avenue,
Stretford,
Manchester,
M32 9LN

Date: 01 November 2021

Statement of Financial Activities

For the year ended 31st March 2021

		Unrestricted 2020/21 £	Restricted 2020/21 £	Endowment 2020/21 £	Total funds 2020/21 £	Total funds 2019/20 £
	Note					
Income and endowments from:						
Donations and legacies	3	18,117	125,600	0	143,717	4,252
Income from charitable activities	4	0	0	0	0	318
Income from investments	5	5,183	0	0	5,183	8,551
Sub total voluntary income		23,300	125,600	0	148,900	13,121
Other income						
Transfer from NHS bodies		0	0	0	0	0
Total income		23,300	125,600	0	148,900	13,121
Expenditure on:						
Raising funds	6	(22)	(3,000)	0	(3,022)	(290)
Charitable activities:						
Patient benefit	7	(21,466)	(610)	0	(22,076)	(90,234)
Staff benefit	7	(296)	(31,678)	0	(31,974)	(10,977)
Other	8	(100)	0	0	(100)	0
Total		(21,884)	(35,288)	0	(57,172)	(101,501)
Net gains/(losses) on investments		12,727	0	0	12,727	(182)
Net income /(expenditure)		14,143	90,312	0	104,455	(88,562)
Transfer between funds		(30,000)	30,000	0	0	0
Other recognised gains/(losses):		0	0	0	0	0
Net movement in funds		(15,857)	120,312	0	104,455	(88,562)
Reconciliation of funds						
Total income funds brought forward		240,000	0	15,000	255,000	343,562
Total income funds carried forward	12	224,143	120,312	15,000	359,455	255,000

Balance Sheet

As at 31st March 2021

		Unrestricted 31 March 2021 £	Restricted 31 March 2021 £	Endowment 31 March 2021 £	Total funds 31 March 2021 £	Total funds 31 March 2020 £
	Note					
Fixed Assets						
Tangible / Intangible Assets		0	0	0	0	0
Total fixed assets		0	0	0	0	0
Current assets						
Debtors	9	743	0	0	743	74,208
Cash held at Bank	10	31,386	137,291	15,000	183,677	95,365
Investment	10	202,180	0	0	202,180	189,453
Total current assets		234,309	137,291	15,000	386,600	359,026
Liabilities						
Creditors: amounts falling due within one year	11	(10,166)	(16,979)	0	(27,145)	(104,026)
Net current assets		224,143	120,312	15,000	359,455	255,000
Total assets less current liabilities		224,143	120,312	15,000	359,455	255,000
Total net assets		224,143	120,312	15,000	359,455	255,000
The funds of the charity						
Unrestricted funds		224,143	120,312		344,455	240,000
Restricted funds			0		0	0
Endowment funds				15,000	15,000	15,000
Total charity funds	12	224,143	120,312	15,000	359,455	255,000

The notes on pages 18 to 24 form part of these accounts.

Approved by the Corporate Trustee and signed on its behalf:

Anthony Bell
Chair of Charitable Funds Committee

Date 10 January 2022

Suzanne Robinson
Director of Finance and IM&T

5 January 2022
Date

Statement of Cash flows

For the year ending 31st March 2021

		Unrestricted 2020/21 £	Restricted 2020/21 £	Endowment 2020/21 £	Total funds 2020/21 £	Total funds 2019/20 £
	Note					
Cash flows from operating activities:						
Net cash provided by (used in) operating activities	13	(54,163)	137,291	0	83,128	(10,172)
Interest received	5	5,183	0	0	5,183	8,551
Change in cash and cash equivalents in the reporting period		(48,980)	137,291	0	88,311	(1,621)
Cash and cash equivalents at the beginning of the reporting period		80,366	0	15,000	95,366	96,986
Cash and cash equivalents at the end of the reporting period	14	31,386	137,291	15,000	183,677	95,365

Notes to the accounts

1. Accounting policies

a. Basis of preparation

The financial statements have been prepared under the going concern basis and historical cost convention, as modified by the revaluation of investments. Also, in accordance with applicable United Kingdom accounting standards and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Charities Act 2011.

b. Funds structure

Unrestricted income funds comprise those funds, which the Corporate Trustee is free to use for any purpose in furtherance of the charitable objects. The Charity consists of two general funds, forty-three designated funds and three restricted income funds, each of which has a budget holder with delegated expenditure powers, subject to Standing Financial Instructions and within the purposes of the fund. The designation is for administrative purposes and does not legally restrict the Trustees' discretion.

Restricted funds are to be used in accordance with the specific restrictions imposed by the donor.

No transfers between restricted and unrestricted funds are anticipated.

Note 18 gives an analysis of the funds held.

c. Incoming resources

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

d. Incoming resources from legacies

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

e. Resources expended

All expenditure is accounted for on an accruals basis and is recognised once there is a legal or constructive obligation committing the Charity to the expenditure. Contractual obligations are recognised as goods or services supplied to either the Trust or the Charity.

Grants may only be made to related or third parties in furtherance of the charitable objects of the fund. However, the Charity has not issued any grants to third parties.

f. Irrecoverable VAT

Irrecoverable VAT is charged against the same category of resources expended as the underlying purchases.

2. Related party transactions

The Charity is a subsidiary of Greater Manchester West Mental Health NHS Foundation Trust (the Trust) and is therefore a related party. Greater Manchester West Mental Health NHS Foundation Trust is the major beneficiary of the Charity. The Charity provides funding to the Trust for approved expenditure made on behalf of the Charity.

At 31st March 2021, the Charity owed the Trust £27,045 for services delivered and purchases made but not yet paid for. All transactions entered into during the year were conducted on an arm's length basis.

During the year, none of the members of the Trust Board, Charitable Funds Committee or senior Trust staff, or parties related to them, were beneficiaries of the Charity, and none of these individuals have undertaken any material transactions with the Charity or received honoraria, emoluments or expenses in the year.

Board members, and other senior staff, take decisions on both Charity and exchequer matters, but endeavour to keep the interests of each discrete, and do not seek to benefit personally from such decisions. Declarations of personal interest have been made in both capacities and are available to be inspected by the public.

Prior to 31st March 2013, NHS charitable funds considered subsidiaries were excluded from accounts consolidation, in accordance with a Treasury accounting direction issued by Monitor. This dispensation is no longer available and NHS foundation trusts need to consolidate any material NHS charitable funds. The Trust reviewed the figures contained within the single-entity financial statements contained in this Annual Report and Accounts and has determined they are immaterial to the 'Trust group'. Consolidation has therefore not occurred in 2015/16, nor did it occur in 2014/15.

3. Donations and legacies

	Unrestricted 2020/21 £	Restricted 2020/21 £	Endowment 2020/21 £	Total funds 2020/21 £	Total funds 2019/20 £
Donations:					
Adult Secure Unit	0	0	0	0	0
Manchester Services	229	0	0	229	0
Research & Innovation	0	0	0	0	0
Restricted Funds	0	125,600	0	125,600	0
General Funds	17,888	0	0	17,888	4,252
Sub Total	18,117	125,600	0	143,717	4,252
Legacies:					
	0	0	0	0	0
Sub Total	0	0	0	0	0
Total	18,117	125,600	0	143,717	4,252

4. Income from charitable activities

	Unrestricted 2020/21 £	Restricted 2020/21 £	Endowment 2020/21 £	Total funds 2020/21 £	Total funds 2019/20 £
Fundraising events					
Adult Secure Unit	0	0	0	0	318
Total	0	0	0	0	318

5. Income from investments

	Unrestricted 2020/21 £	Restricted 2020/21 £	Endowment 2020/21 £	Total funds 2020/21 £	Total funds 2019/20 £
Interest from Special Interest Bearing Account	49	0	0	49	102
Interest from Royal London Asset Management Investment	5,134	0	0	5,134	8,449
Total	5,183	0	0	5,183	8,551

6. Raising funds

	Unrestricted 2020/21 £	Restricted 2020/21 £	Endowment 2020/21 £	Total funds 2020/21 £	Total funds 2019/20 £
Fundraising non-pay costs	22	3,000	0	3,022	290
Total	22	3,000	0	3,022	290

7. Analysis of total charitable activities

Activities undertaken directly				
	Unrestricted 2020/21 £	Restricted 2020/21 £	Endowment 2020/21 £	Total 2020/21 £
Patient benefit	(21,466)	(610)	0	(22,076)
Staff benefit	(296)	(31,678)	0	(31,974)
Total	(21,762)	(32,288)	0	(54,050)

Activities undertaken directly				
	Unrestricted 2019/20 £	Restricted 2019/20 £	Endowment 2019/20 £	Total 2019/20 £
Patient benefit	(90,234)	0	0	(90,234)
Staff benefit	(10,977)	0	0	(10,977)
Total	(101,211)	0	0	(101,211)

8. Other costs

	Activities undertaken directly		Endowment	Total
	Unrestricted	Restricted		
	2020/21	2020/21	2020/21	2020/21
	£	£	£	£
Other Expenditure-Research	(100)	0	0	(100)
Total	(100)	0	0	(100)

2019/20	Activities undertaken directly		Endowment	Total
	Unrestricted	Restricted		
	2019/20	2019/20	2019/20	2019/20
	£	£	£	£
Other Expenditure-Research	0	0	0	0
Total	0	0	0	0

9. Analysis of current assets - debtors

	Unrestricted	Restricted	Endowment	Total funds	Total funds
	2020/21	2020/21	2020/21	2020/21	2019/20
		£	£	£	£
Debtor - GMMH NHS FT Transactions	743	0	0	743	74,208
Total debtors falling due in less than	743	0	0	743	74,208

10. Analysis of current assets – investments and cash

	Unrestricted	Restricted	Endowment	Total funds	Total funds
	2020/21	2020/21	2020/21	2020/21	2019/20
	£	£	£	£	£
Cash held	14	31,386	137,291	15,000	95,365
Royal London Asset Management Investment		202,180	0	202,180	189,453
Total investments and cash		233,566	137,291	385,857	284,818

11. Analysis of current liabilities

	Unrestricted 2020/21 £	Restricted 2020/21 £	Endowment 2020/21 £	Total funds 2020/21 £	Total funds 2019/20 £
Creditors under 1 year					
Creditors - GMMH NHS FT Transactions	(10,166)	(16,979)	0	(27,145)	(104,026)
	(10,166)	(16,979)	0	(27,145)	(104,026)

The independent examiners charge is £100.00.

12. Analysis of Income Funds

A summary of income fund movements is shown below

	Number of individual funds	1 April 2020 Balance brought forward £	Incoming Resources £	Investment Gain / (Loss) £	Resources Expended £	Transfer £	31 March 2021 Balance carried forward £
Unrestricted funds							
Adult Secure Unit	1	12,120	0	0	0		12,120
Manchester Services	1	10,243	229	0	0		10,472
Research & Innovation	3	48,601	0	0	(9,350)		39,251
General Funds	3	169,036	23,071	12,727	(12,534)	(30,000)	162,300
Restricted funds							
Covid 19	1	0	125,600		(35,288)	30,000	120,312
Endowment funds							
ESMI	1	15,000	0	0	0		15,000
Total funds	10	255,000	148,900	12,727	(57,172)	0	359,455

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

	Unrestricted 2020/21 £	Restricted 2020/21 £	Endowment 2020/21 £	Total funds 2020/21 £	Total funds 2019/20 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(15,857)	120,312	0	104,455	(88,562)
Adjustments for:					
(Gains) / losses on investments	(12,727)	0	0	(12,727)	182
Dividends, interest and rents from investments	(5,183)	0	0	(5,183)	(8,551)
Purchase of Investment	0	0	0	0	90,000
(Increase) / decrease in debtors	73,464	0	0	73,464	(74,007)
Increase / (decrease) in creditors	(93,860)	16,979	0	(76,881)	70,766
Net cash provided by (used in) operating activities	(54,163)	137,291	0	83,128	(10,172)

14. Analysis of cash and cash equivalents

	Unrestricted 31 March 2021 £	Restricted 31 March 2021 £	Endowment 31 March 2021 £	Total funds 31 March 2021 £	Total funds 31 March 2020 £
Cash at commercial bank and in hand	31,386	137,291	15,000	183,677	95,365
Total cash and cash equivalents	31,386	137,291	15,000	183,677	95,365

15. Commitments

The Trust has no commitments undisclosed in the Balance Sheet except for Trust purchase orders for which the goods or services have not yet been received.