



Rotherham Doncaster and South Humber

NHS Foundation Trust

Trustee Annual Report and Accounts for Rotherham Doncaster and South Humber NHS
Foundation Trust Charitable Fund for the year ending 31 March 2023
Registered Charity Number 1055641

Foreword

Welcome to our 2022-23 Annual Report and Accounts for the Rotherham Doncaster and South Humber NHS Foundation Trust Charitable Fund (Charitable Fund). This document records the activities and Financial Accounts for the financial year 1 April 2022 to 31 March 2023.

The Rotherham Doncaster and South Humber NHS Foundation Trust (RDaSH) is immensely grateful to the many generous and committed individuals, groups and local companies who have helped to raise funds. Donations range in size and are underpinned by an overwhelming desire to care for people in our community who need help. On behalf of our service users, carers and staff we send our appreciation to everyone who has helped in any way to make this another successful year.

These funds have supported a wide range of charitable and health related activities over the past year and have been used to support and enhance the experiences of our service users, their carers, and our staff.

Funds have been provided to support a variety of requests both small and large across our geographical footprint. Summary of the main activities undertaken in relation to meeting the purpose of the Charitable Fund during 2022/23 include the following examples:

- Annual costs of £210,000 for Hospice Community staff and a £36,247 for a Hospice Counsellor. These costs were funded by existing Hospice Funds including donations and legacies and investment income in year.
- £7,554 was awarded for the purchase of five Domino Sofa beds for inpatient bedrooms for St John's Hospice to accommodate overnight stays of relatives.
- £6,700 was awarded to purchase four memorial benches with engraving which included costs to tarmac circular areas around the memorial tree to locate the seating. Funds for this award had been donated by four families.
- £18,423 was awarded for the provision of outside furniture for the Windermere Ward (Psychiatric Intensive Care Unit). The aim of the project was in providing the patients a safe, open space that allows visitors to enjoy a variety of sensory experiences and offer an alternative atmosphere to that of inside the ward.

Donations which are not used immediately are invested in accordance with the Charity Commission guidelines ensuring an appropriate financial return is achieved. The performance of the investments is reviewed quarterly at the Charitable Funds meeting and on a yearly basis with the investment management company to ensure we protect the value of the portfolio until

such time as they are needed to be spent.

As Chair of the Charitable Funds Committee, I offer my sincere thanks to everyone who has contributed so generously in time, energy and money to support the Charitable Fund. The Financial statements on pages 16 to 35 are approved on behalf of the Corporate Trustee on the 31 January 2024 by:



Pauline Vickers
Chair of the Charitable Funds Committee and Non-Executive Director of Rotherham Doncaster
and South Humber NHS Foundation Trust
31 January 2024



Kathryn Lavery
Chair of Rotherham Doncaster and South Humber NHS Foundation Trust.
31 January 2024

Objectives and Activities

The Charitable Fund's governing document, the Declaration of Trust, incorporates the object or purpose of the Charitable Fund which is that:

“The Trustee shall hold the trust fund upon trust to apply the income and at its discretion, so far as may be permissible, the capital, for any charitable purpose or purposes relating to the National Health Service.”

The Charitable Funds Committee takes account of the Charity Commission's guidance on public benefit in setting or reviewing the guidelines for fund advisers who are authorised to spend charitable funds.

The Charity Commission has a set of objectives for the Charitable Funds Committee. The Charitable Funds Committee works on specific activities to measure progress against these objectives so that we can more clearly demonstrate the effectiveness of our work. These objectives were agreed by the main Board and are shown below:

- Ensure that the Charitable Funds Committee is appropriately structured, managed and sustained to the required legislation.
- To continue to encourage fund raising and donations to the Charitable Fund to benefit service users and communities of the Trust, including St John's Hospice.
- To encourage a broad range of applications for support for initiatives from within and outside RDaSH to deliver benefits to service users, carers and RDaSH communities, in the sphere of mental health and community services.
- To ensure the collection, management, and distribution of all funds strictly in accordance with legislation, best practice, and Trust policies.
- To encourage the larger funds to forward plan their spend to achieve a 2-year turnover of their fund.

Activities

The main activities of the Charitable Fund are to benefit Service users, carers, and staff within RDaSH and to support RDaSH services by enhancing and improving the environment for service users, carers, and staff. This is included in the money raised and projects supported in 2022/23, section (see page 1).

Corporate Trustee

The Rotherham Doncaster and South Humber NHS Foundation Trust Charitable Fund is a public benefit entity.

RDaSH, the Corporate Trustee, presents the Charitable Fund Annual Report, together with the 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, Charities SORP (FRS 102) 2019 and the Charities (Accounts & Reports) Regulations 2008.

During the period, funds were held for the benefit of Patients, Staff and Carers within RDaSH.

Charitable Funds are available to benefit the following service areas within Doncaster, Rotherham, North Lincolnshire:

Doncaster Care Group
Rotherham Care Group
North Lincolnshire Care Group
St John's Hospice
Children's Services
Forest Gate
Doncaster Frailty Pathway
People & Organisational Development
Grounded Research

RDaSH is the Corporate Trustee of the Charitable Fund governed by law applicable to Trusts, principally the Trustee Act 2000 and the Charities Act 2011. The members of RDaSH Board of Directors who served during the period 1 April 2022 to 31 March 2023 and changes up to the date of signing were as follows:

- Alan Lockwood, Chairman (until 29 June 2022)
- Dave Vallance, Non-Executive Director/Vice-Chairman (Interim Chairman from 1 July to 30 November 2022)
- Kathryn Lavery, Chair (from 1 December 2022)
- Dawn Leese, Non-Executive Director/Senior Independent Director Vice Chairman 1 July to 30 November 2022)
- Justin Shannahan, Non-Executive Director
- Pauline Vickers, Non-Executive Director
- Sarah Fulton Tindall, Non-Executive Director
- Sarah Fatchett, Non-Executive Director (from 1 April to 6 June 2022)
- Janusz Jankowski (from 1 December 2022)
- Kathryn Singh, Chief Executive (to 15 December 2022)
- Sheila Lloyd, Executive Director of Nursing and AHPs/Deputy CEO (Interim Chief Executive from 1 December 2022 to 12 March 2023)
- Toby Lewis, Chief Executive (from 13 March 2023)
- Kate McCandlish, Interim Director of Nursing & AHPs (from 1 December 2022 to 12 March 2023)
- Ian Currell, Executive Director of Finance and Performance (absent 11 July 2022 to 1 February 2023)

- Hayley Tingle, Interim Director of Finance and Performance (1 July – 30 September 2022)
- Izaaz Mohammed, Interim Director of Finance (from 11 October 2022 to 31 January 2023)
- Nicola McIntosh, Executive Director of People and Organisational Development
- Michelle Veitch, Chief Operating Officer (until 28 February 2023: absent from 17 November 2022 to 28 February 2023)
- Marie Watkins, Interim Chief Operating Officer (from 17 November 2022)
- Richard Banks, Director of Health Informatics
- Philip Gowland, Director of Corporate Assurance/Board Secretary
- Joanne McDonough, Director of Strategy
- Dr Graeme Tosh, Executive Medical Director

Reference and administrative details

The Charitable Fund was registered as Charity 1055641 with the Charity Commission on 9 April 1996.

Charitable funds received by the Charitable Fund are accepted, held and administered as funds held on trust for purposes relating to the National Health Service and Community Care Act 1990 and these funds are held on trust by the RDaSH corporate body.

Legal and administration

Principal Office

Rotherham Doncaster and South Humber NHS Foundation Trust Woodfield House,
Tickhill Road, Balby Doncaster DN4 8QN

Bankers

National Westminster
12 High Street
Doncaster DN1 1EJ

Independent Examiner

Deloitte LLP
1 Trinity Gardens
Broad Chare
Newcastle upon Tyne
NE1 2HF

Investment broker

Investec Wealth and Investment Ltd
Beech House
61 Napier Street
Sheffield S11 8HA

Solicitors

DAC Beachcrofts LLP
7 Park Square East
Leeds LS1 2LW

Overview of Financial Position as at 31 March 2023

The main financial highlights are as follows:

	2022/23	2021/22
	£'000	£'000
Total Income	713	274
Total Expenditure	(472)	(460)
(Loss)/gain on Investment	(216)	93
Net In Year Position	25	(93)
 Total Funds Carried Forward	 2,867	 2,842

Income 2022/23 has increased on 2021/22 which was impacted by COVID. The main Income increase from 2022/23 compared to 2021/22 was due to legacies which increased by £278,000, furthermore donations were higher than the prior year. Expenditure costs were comparable for both years. Investment loss is explained in Future plans on page 13.

Structure, Governance and Management

RDaSH Board of Directors devolved responsibility for the ongoing management of the funds to the Charitable Funds Committee, which administers the funds on behalf of RDaSH. When money is given to the Charitable Funds, if it is given with a specific desire by the donor to be used in a certain way, or to be used in a specific area, it is a 'restricted' fund i.e., it can only be spent for the declared purpose.

If the money is given without any specific requirements, it is an 'unrestricted' fund i.e. it can be used anywhere by the committee as long as it satisfies our rules as described by NHS Guidelines. The Charitable Fund's unrestricted fund was established using the Charity Commissions' model declaration of a trust for an NHS charity.

RDaSH (the Corporate Trustee) fulfils its legal duty by ensuring that funds are spent in accordance with the objects for each fund. By designating funds, RDaSH respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff.

The charitable funds available for spending are generally allocated in accordance with RDaSH operational management structures. Each allocation is managed by use of a 'designated fund' (unrestricted funds that have no limitations or stipulations placed on them by external agencies or donors can be internally restricted for a specific purpose) within the 'general unrestricted fund' (monies to be used for any purpose).

There are four funds within the Charitable Fund which are restricted; these are for the benefit of St John's Hospice, Doncaster Frailty Pathway, Forest Gate & NHS Charities.

By allocating these funds RDaSH respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff in a specific way.

The Committee is required to:

- Ensure that Charitable Fund resources are appropriately utilised to augment the services and facilities available to RDaSH patients, carers and staff.
- Ensure that the activities of the Charitable Fund are appropriate to the Charitable Fund's aim and comply with the Charity Commission's guidance on Public Benefit.
- Work to ensure that the requirements of the Charity Commission and Charities Acts are complied with.

- Ensure that Annual Accounts and an Annual Report are appropriately prepared in the format required.
- Receive and give direction in the development of policies, procedures and administrative arrangements relating to the Charitable Funds.
- Periodically review the investments held by the Charitable Funds and to ensure that such resources are being effectively managed.

The Charitable Funds Committee meets formally four times a year and consists of two Non-Executive Directors and two Executive Directors of RDaSH. Those Directors who served during the financial year and to the date of signing the financial statements are shown on Pages 9 and 10. The Charitable Funds Manager attends the meetings and supports the Committee. Investment brokers and other relevant advisors are invited to attend as required.

Non-executive members of the RDaSH Board are appointed or re-appointed by the Governors of the Trust and Executive members of the Board are subject to recruitment by the NHS Foundation Trust Board. Members of both the Trust Board and the Charitable Funds Committee are not individual trustees under charity law but act as agents on behalf of the Corporate Trustee.

Under a scheme of delegated authority approved by the Corporate Trustee, the Committee must approve any expenditure over £5,000. Applications below that limit but above £1,000 must have the approval of the Executive Director of Finance and Performance and applications below £1,000 may be approved by the fund holder. Care Group Directors normally act as fund holders for their Care Group and any application from members of staff to spend these funds, up to a value of £1,000, must be approved by them.

The Executive Director of Finance and Performance acts as principal officer overseeing the financial management and accounting for the Charitable Fund during the year and reports on the activities of the fund at the monthly meeting of the RDaSH Board members.

The Accounting records and day-to-day administration of the funds are dealt with by the Charitable Funds Manager and Financial Accounts department of RDASH located at Tickhill Road Site, Balby, Doncaster DN4 8QN.

The induction and training of the Charitable Funds Committee is conducted via on-the-job training and via questions to the Charitable Funds Manager. The HFMA publication 'NHS Charitable Funds: a Practical Guide' is also available for information and relevant Charity Commission links are also forwarded for information. Future plans include providing access to the HFMA e-learning package for Charitable Funds.

No staff are paid directly by Charitable Funds. Any staff costs are paid by the Charitable Fund via a recharge to the RDaSH.

Charitable Funds Committee 2022/23

The members of the Charitable Funds Committee are also members of RDaSH



Pauline Vickers

Non-Executive Director and Chairman of the Charitable Funds Committee



Ian Currell

Executive Director of Finance and Performance (absent 11 July 2022 to 1 February 2023)



Hayley Tingle

Chief Finance Officer – Doncaster (SY ICB) provided the Trust with Interim Director of Finance input; and support to the senior finance team.
(from 18 July to 7 October 2022)



Izaaz Mohammed

Interim Director of Finance
(from 11 October 2022 to 31 January 2023)



Nicola McIntosh
Executive Director of Workforce and
Organisational Development



Sarah Fulton-Tindall
Non-Executive Director
(from August 2022)



Sarah Fatchett
Non-Executive
Director (until 6 June
2022)

Risk Management

The Charitable Funds Committee reviews the performance of the fund on a quarterly, year to date and annual basis. Items reported to the Committee include the value of the investments compared with the previous quarter; the balance of cash reserves held throughout the year, the amount of income and expenditure for the quarter and future spending plans. Any potential risks arising from the report are highlighted in the meeting and discussed. The Committee maintains a risk register which is reviewed as required, any concerns are reported to RDaSH Board.

Key risks are identified as:

- If the level of investment is not managed, then there is a potential of reduced investment performance and therefore a reduction in available expenditure for charitable activities.
- If there is poor financial planning, then this may lead to over commitment of funds and potentially increased pressure in the Doncaster Care Group.
- If there is a lack of fundraising promotion, then this will lead to a lack of committed support and an inability to provide charitable funds expenditure.
- If the reserves policy is not adhered to then there may be a depletion of funds holding leading to no expenditure on charitable activities.
- If the liquidity policy is not adhered to then there may be short term cash flow problems.
- If policy and procedures are not followed, then there may be fraudulent use of funds and loss of reputation for the Trust.
- If donations are not utilised for the benefit of patients, carers and staff, this may lead to reputational damage for the Trust.
- If the Doncaster Frailty Pathway legacy is not utilised, then this may lead to reputational damage to the Trust.
- If policy and procedures in relation to safeguarding and voluntary organisations are not adhered to then there is a risk of loss of reputation for the Trust.

An action plan is considered in relation to all risks to mitigate any potential adverse impacts.

After each meeting of the Charitable Funds Committee, the Chair presents a report to the RDaSH Board of Directors to update it on the most recent work of the Committee providing assurances and escalating matters for further discussion as necessary.

Grant Making Policy

Applications may be made for items which the NHS would not normally fund, and these are classified as charitable activities and must be in line with the objectives of the Charitable Funds.

Applications from the designated funds for items which the NHS would normally fund but is unable to do so due to funds not being available are classified as a support cost to Charitable Funds. They are approved according to the procedure identified above.

Applications to the General Fund are received from areas within RDaSH which do not have designated funds. These are considered and approved or declined, as appropriate, by the committee.

Grants may also be approved by the committee for specialist charities and patient groups which support the work undertaken by RDaSH. To make an application these groups must have the support of an RDaSH Senior Manager and be able to show that the grant would benefit RDaSH's service users/patients and/or carers and staff.

Reserves & Liquidity

The Charitable Fund has established a Reserves Policy with the intention of always being able to fund any committed spend even in the downturn of market expectations.

Investments

The Investment policy criteria aim for a: -

Balanced Return between income and Capital

A low to medium risk

3-to-5-year time horizon

Investment Liquidity

Liquidity is the ease with which an investment can be bought or sold without significantly impacting the price. The investments held by the Charitable Funds are in a portfolio that can quickly be turned into cash and are therefore liquid in nature. Trustees will maintain an investment of 10% in the fund to allow for price differences in the sale of investments when funds are requested.

Reserves

At 31 March 2023 the Charitable Funds currently has total funds of £2,867,000 including reserves of £71,000 (calculated as total unrestricted funds of £1,691,000 less designated funds of £1,620,000).

Reserves are needed to bridge the gap between the spending and receiving of income. The policy aims to implement controls to ensure that our total funds are not over committed, and funds are, as a minimum, equal to the level of current commitments at all times.

The Charitable Fund will limit the level of commitments to 90% of the value of the fund, to allow for fluctuations in the price of its investments.

Any balance in excess of the commitments will therefore be transferred over to a recognised Investment Manager to increase the existing portfolio. Cash not needed for immediate use is invested by Investec Wealth and Investment Ltd on behalf of the Charitable Fund, to generate income and capital growth. The remainder of the cash is held in a combination of current and short notice investment accounts with the NatWest bank. These accounts are reviewed quarterly to ensure maximum return is received on the balances whilst still being available for the Charitable Fund's use.

All these balances are reported to the committee on a quarterly basis and are reviewed in line with current spending plans and known commitments.

The Reserves and Liquidity policy is reviewed annually by RDASH to identify any actions required to bring the amount of reserves it holds into line with the level of reserves identified by the trustees as appropriate given their plans for the future activities of the charity.

The total cash available as at 31 March 2023 was £371,686. The reserves policy states that this liquid cash balance should at least cover 1 year net forward commitments. The recognised forward commitments, as set out in note 9, are:

Independent Examination Fees	£ 4,800
Flowers - Hospice	£ 150
Accruals	£ 1,640
Payments to RDaSH	£41,302

Fundraising

In year the Charitable Funds did not employ a dedicated fundraiser and did not employ anyone to fundraise on their behalf although fundraising is encouraged throughout RDaSH to ensure funds are available for use and to ensure funds do not become depleted within a specific fund area.

Future Plans

A fundraising manager is to be recruited for 2023/24 as a strategic move to enhance donations and various other aspects of the Charitable Fund. An agreed spending plan is in place to utilise the current Hospice charitable fund balance. This involves providing an enhanced counselling service to support the cancer and palliative care pathway and provide enhanced meaningful activities to support this pathway.

Development proposals are being drawn up to benefit the patients of the Doncaster Frailty Pathway in line with the Charitable objectives.

Covid-19 & Russia/Ukraine related issues

- Investment Valuations - The value of its investments, in the light of the impact of Covid-19 and thereafter Russia/Ukraine related issues on markets, has been reflected in the valuation of the Charitable Funds investments. The Charitable Funds investment advisors have produced the valuation statement for its investment portfolio. It should be noted that there may now be greater uncertainty in markets on which the year-end valuation is based. In preparing the 2022/23 financial statements, the Charitable Fund has used the value of its investments as at 31 March 2023.
- Grants – The Charitable Fund is a member of NHS Charities Together which receives donations on behalf of the national NHS. These funds are then distributed to its member charities.
- The investment management company confirmed that an internal ban was imposed on any trading in Russian and Ukraine securities once the news broke of the conflict and a thorough review was undertaken of the funds contained within the portfolio.

Going Concern

Each year, as part of the accounts preparation process, the Trustee, RDaSH, make an assessment of the Charitable Funds ability to continue as a going concern. RDaSH has a reasonable expectation, that the services provided by the Charitable Funds will continue to be provided for the foreseeable future. This has been considered with reference to a cash flow projection for future spends. This meets with the reserves and liquidity policy, and therefore RDaSH considers that the going concern assumption is an appropriate basis on which to prepare these financial statements.

There is a reasonable expectation that the Charitable Funds has adequate resources to continue in operational existence for at least 12 months from the date of approval of these financial statements. For this reason, it continues to adopt the going concern basis in preparing the accounts.

Income and Expenditure

The Charitable Funds monitors its expenditure to ensure it has enough funds to meet its financial commitments and it has the discretion to limit grants and spending in areas where there are insufficient funds available at the time of the request.

Cash

At 31/3/23 the Charitable Funds has cash and cash equivalents of £371,686.

- The Charitable Funds records and monitors future spending commitments to ensure it does not breach its reserves policy.

Investments

The Charitable Funds investment objectives are:

- to 'receive' a balanced return between income capital, over a 3-to-5-year period, and with a low / medium risk appetite. This is detailed in its investment policy and is monitored by the committee.

Future Outlook

- The Charitable Funds is not aware of any significant threats to its operation. Any loss of material income sources in the future may be because of the cost-of-living crisis and wider economic issues.
- Compared to some organisations the impact of Covid-19 has resulted in additional grants being received from NHS Charities Together to support staff and patients during this period.
- The Charitable Funds has plans to improve the Hospice Environment by adapting room space and making the building more comfortable.
- Plans are being developed to improve the health and wellbeing of staff and patients within the frailty pathway. This will include additional time for staff to support patients in this area.

Giving

RDaSH treats patients across Doncaster, Rotherham, and North Lincolnshire. This has made a significant difference in many people's lives and been greatly aided by your generous donations.

The RDaSH holds separate funds for each care group within RDaSH which ensures all donations are gifted to the desired area of the benefactor.

How to give Cheques

If you would prefer to carry out transactions via the post, cheques should be made payable to 'RDaSH Charitable Fund'.

If you include your name and address, including post code, we will be able to claim gift aid on your donation. Please send all cheques/correspondence to the following address:

Charitable Funds Manager
Rotherham Doncaster & South Humber NHS Trust Finance Department
Holly Lodge Tickhill Road Site Balby
Doncaster DN4 8QN

Gift Aid

Gift Aid is a policy that enables tax-effective giving by individuals to charities in the United Kingdom. If you are a taxpayer, the Charitable Fund can reclaim 25p from the Inland Revenue for every £1 donated to our charity – at no extra cost to you.

To donate by Gift Aid, please indicate this on the donation form or send a letter with your donation confirming this, including your name and address.

Legacies

A legacy can comprise a specified sum or you can leave all or part of the residue of your estate. This means that the charity receives the remainder of your estate once any debts, expenses, specific legacies and gifts have been cleared. Your solicitor or independent financial adviser can discuss the various alternatives with you, together with the associated tax benefits.

Payroll Giving

Payroll Giving is a way for employees to make regular payments to a charity directly from their pay. People who receive their company/personal pension through Pay as You Earn (PAYE) can participate too.

Payments that employees make through a Payroll Giving Scheme are deducted from their pay before tax is deducted. This means that employees are given tax relief on their donation immediately – and at their highest rate of tax.

Just Giving

A leading online platform for charity giving. Donations can be accepted via our Just Giving website –
<https://www.justgiving.com/rotherhamdoncastersouthhumbernhs>

PayPal Giving Fund

Helps people support our charity online and raise funds through PayPal, eBay, and other online platforms. We receive 100% of your donation and any eligible gift aid.

**ROTHERHAM DONCASTER AND SOUTH HUMBER
NHS FOUNDATION TRUST CHARITABLE FUND**

**FUNDS HELD ON TRUST
ANNUAL ACCOUNTS 2022-23**

The accounts of the Funds Held on by Rotherham Doncaster and South
Humber NHS Foundation Trust (RDaSH).

FOREWORD

These accounts for the year ended 31 March 2023 have been prepared by the Trustee in accordance with Part VI of the Charities Act 1993, the Charities Act 2011, Charities SORP (FRS 102) 2019 and the Charities (Accounts & Reports) Regulations 2008.

STATUTORY BACKGROUND

The Rotherham Doncaster and South Humber NHS Foundation Trust Charitable Funds (Charitable Funds) Held on Trust are registered with the Charity Commission and include funds in respect of Doncaster, Rotherham, North Lincolnshire and North East Lincolnshire services.
The Rotherham Doncaster and South Humber NHS Foundation Trust Charitable Funds is a public benefit entity.

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

The main purpose of the Charitable Funds is to apply income for any charitable purpose relating to the National Health Service.

ROTHERHAM DONCASTER AND SOUTH HUMBER NHS FOUNDATION TRUST CHARITABLE FUND

Statement of Trustee responsibilities

The Rotherham Doncaster and South Humber NHS Foundation Trust is the Corporate Trustee of the Charity governed by law applicable to Trusts, principally the Trustee Act 2000 and the Charities Act 2011.

The Trustee is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 state of affairs of the charity and of the incoming resources and application of resources 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;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustee is responsible for keeping proper accounting records that 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.

The 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 Order of the Trustee

Chairman of the Charitable Funds Committee  Date 31 January 2024

Chair of Rotherham Doncaster and South Humber NHS FT  Date 31 January 2024

ROTHERHAM DONCASTER AND SOUTH HUMBER NHS FOUNDATION TRUST CHARITABLE FUND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF ROTHERHAM DONCASTER AND SOUTH HUMBER NHS FOUNDATION TRUST CHARITABLE FUNDS

I report to the trustee on my examination of the accounts of Rotherham Doncaster and South Humber NHS Foundation Trust Charitable Funds ("the Trust") for the year ended 31 March 2023 which comprise the income and expenditure account, the balance sheet, and the related notes 1 to 21.

This report is made solely to the charity's trustee, as a body, in accordance section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's trustee those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustee as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustee you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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 required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Paul Hewitson FCA
for and on behalf of Deloitte LLP
Newcastle upon Tyne, United Kingdom
31 January 2024

**ROTHERHAM DONCASTER AND SOUTH HUMBER
NHS FOUNDATION TRUST CHARITABLE FUND**

Statement of Financial Activities for the year ended 31 March 2023

	Note	Unrestricted Funds £000	Restricted Funds £000	2022-23 Total Funds £000	2021-22 Total Funds £000
Income and endowments from:					
Donations, Grants and legacies	3	644	0	644	212
Other trading activities	4	10	0	10	9
Investments	5	34	25	59	53
Total income		688	25	713	274
Expenditure on:					
Raising funds	6	(32)	(22)	(54)	(53)
Charitable activities	7				
- Patients' Welfare and Amenities		(105)	0	(105)	(10)
- Staff Welfare and Amenities		(308)	0	(308)	(378)
- New Building and Refurbishment		(5)	0	(5)	(19)
- Grants to non-NHS bodies	8	0	0	0	0
		(418)	0	(418)	(407)
Total expenditure		(450)	(22)	(472)	(460)
Net (losses)/gains on investments		(125)	(91)	(216)	93
Net income/(expenditure)		113	(88)	25	(93)
Transfers in year between funds		0	0	0	0
Net Movement in funds		113	(88)	25	(93)
Reconciliation of funds					
Fund balances brought forward 2022/2021	18	1,578	1,264	2,842	2,935
Fund balances carried forward 2023/2022	18	1,691	1,176	2,867	2,842

All gains and losses recognised in the year are included in the Statement of Financial Activities


The notes at pages 22 to 35 form part of this account.

ROTHERHAM DONCASTER AND SOUTH HUMBER NHS FOUNDATION TRUST CHARITABLE FUND

Balance Sheet as at 31 March 2023

	Note	Unrestricted Funds £000	Restricted Funds £000	Total at 31 March 2023 £000	Total at 31 March 2022 £000
Fixed assets					
Investments	14	1,490	1,037	2,527	2,547
Total fixed assets		1,490	1,037	2,527	2,547
Current assets					
Debtors	15	9	7	16	13
Cash and cash equivalents	16	220	152	372	351
Total current assets		229	159	388	364
Current liabilities					
Creditors falling due within one year	17	(28)	(20)	(48)	(69)
Net current assets		201	139	340	295
Net assets		1,691	1,176	2,867	2,842
Funds of the charity	18				
Restricted income funds		0	1,176	1,176	1,264
Unrestricted income funds		1,691	0	1,691	1,578
Total charity funds		1,691	1,176	2,867	2,842

These financial statements of Rotherham Doncaster and South Humber Charitable Funds registered number 1055641 were approved by the Board of Trustees and authorised for issue on 30th January 2024. They were signed on its behalf by:

Signed: 

Name: Pauline Vickers

Date: 31 January 2024

**ROTHERHAM DONCASTER AND SOUTH HUMBER
NHS FOUNDATION TRUST CHARITABLE FUND**

Statement of Cash Flow for the year ended 31 March 2023

	Note	2022/23 £'000	2021/22 £'000
Cash flows from operating activities:			
Net cash (used in) generated through/(used in) operating activities	19	<u>158</u>	<u>(206)</u>
Cash flows from investing activities:			
Dividends and interest	5	59	53
Proceeds from sale of investments	14	111	362
Purchase of investments	14	(307)	(132)
Net cash provided (used in)/by investing activities		<u>(137)</u>	<u>283</u>
Increase in cash and cash equivalents in the reporting period		21	77
Cash and cash equivalents at the beginning of the reporting period		351	274
Cash and cash equivalents at the end of the reporting period	16	<u>372</u>	<u>351</u>

Net Debt Reconciliation for the year ended 31 March 2023

	1st April 2022	Cash flows	Movement in investments	31st March 2023
Cash and cash equivalents	351	(175)	196	372
Bank overdraft	0	0	0	0
Bank loans	0	0	0	0
	<u>351</u>	<u>(175)</u>	<u>196</u>	<u>372</u>

ROTHERHAM DONCASTER AND SOUTH HUMBER NHS FOUNDATION TRUST CHARITABLE FUND

Notes to the Accounts

1 Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at market value. The accounts (financial statements) have been prepared in accordance with 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 (FRS 102) effective 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies.

1.2 Funds structure

Unrestricted funds comprise those funds which the trustee is free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the donor has made known their non-binding wishes or where the trustee, at its discretion, has created a fund for a specific purpose. Restricted funds are those which must be used for a specific purpose as set out by the donor, or by the terms of a public appeal, or are subject to a restriction on the expenditure of capital.

1.3 Total Income

All total income is recognised once the Charitable Fund has entitlement to the resources, it is probable that the resources will be received and the monetary value of them can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

Grants received from government and public bodies which are attributable to charitable funds (ie. for a charitable purpose) are identified as charitable.

Grants that are received from non-public bodies for a charitable purpose are treated as charitable fund donations, and therefore should be identified as such.

1.4 Income from legacies

Legacies are accounted for as income either upon receipt or where the receipt of the legacy is probably certain. This will be once confirmation has been received from the representatives of the estate that payment of the legacy will probably be made or property transferred and once all conditions attached to the legacy have been fulfilled

ROTHERHAM DONCASTER AND SOUTH HUMBER NHS FOUNDATION TRUST CHARITABLE FUND

Notes to the Accounts

1.5 Expenditure

The Charitable Fund's accounts are prepared in accordance with the accruals concept, and expenditure is recognised when a liability is incurred.

- i) **Grants payable**
Grant payments are only made to related or third party NHS bodies and non-NHS third parties in furtherance of the charitable objectives of the funds. A liability for such grants is recognised when approval has been given by RDaSH and the conditions for their payment have been met, or where a third party has a reasonable expectation that they will receive the grant.
- ii) **Governance & Support costs**
Governance & Support costs comprise all costs incurred in the governance of the Charitable Fund. These include external examination fees, recharges of appropriate proportions of salaries and internal audit fees from RDaSH, where applicable. The Charitable Fund Committee agree and ensure that the governance & support costs comply with the policy for charging administration and support costs.
- iii) **Costs of raising funds**
The costs of generating funds, are those costs solely attributable to investment management, and represent the brokerage charges and investment management fees incurred.

1.6 Irrecoverable VAT

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

1.7 Transfer of funds

Funds may be transferred for administrative purposes but they are kept for the purpose for which the donation was given.

1.8 Fixed asset investments

Fixed asset investments are stated at market value as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charitable Fund is restricted from making direct investments into companies involved in the manufacture of alcohol or tobacco.

ROTHERHAM DONCASTER AND SOUTH HUMBER NHS FOUNDATION TRUST CHARITABLE FUND

Notes to the Accounts

1.9 Short term investments

Short term investments consist of an instant access bank account and a 95 day longer term investment.

1.10 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between 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 the opening market value (or purchase date if later).

1.11 Grant making policies

The corporate trustee judges that the mechanism for incurring charitable activity expenditure is such that all expenditure exhibits the characteristics of grant expenditure.

The fund managers have delegated authority from the Charitable Fund to decide how the funds may be spent.

Grants may be made to other NHS Trusts in order to transfer funds which could more readily be used for their intended purpose by the recipient Trust.

Grants may also be made to external organisations within strict limitations and criteria. In particular it must be to an organisation which is an accredited, properly constituted body which support RDaSH patients and/or service users or carers, and it must be able to demonstrate that the service it offers provides significant benefit to RDaSH patients, service users or carers.

Applications from other organisations must have the support of senior RDaSH management and are approved or otherwise at the discretion of the Charitable Funds committee.

1.12 Allocation and apportionment of costs

Costs are apportioned and allocated to the funds on the basis of the average fund balance during the year.

1.13 Preparation of financial statements - going concern basis

(See statement in Annual Report - page 13)

Each year, as part of the accounts preparation process, the Trustee, RDaSH, makes an assessment of the Charitable Funds ability to continue as a going concern. It has been especially important this year as a result of the cost of living crises. RDaSH, has a reasonable expectation, that the services provided by the Charitable Funds will continue to be provided for the foreseeable future (being at least 12 months from the date of approval of these financial statements). This has been considered with reference to a cash flow projection for future spends. This meets with the reserves and liquidity policy, and therefore RDaSH considers that the going concern assumption is an appropriate basis on which to prepare these financial statements.

For this reason, it continues to adopt the going concern basis in preparing the accounts.

ROTHERHAM DONCASTER AND SOUTH HUMBER NHS FOUNDATION TRUST CHARITABLE FUND

Notes to the Accounts

1.14 Judgements and Estimates in applying accounting policies

The following are the judgements and estimates that management has made in the process of applying the accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

Judgements

There are no critical Judgements made

Estimates

Investment Valuation

Investment values are kept up to date, the charity receives investment valuations from its investment advisors. The valuations are based on market information.

1.15 Leases

Operating leases

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. Lease incentives are recognised initially in other liabilities on the statement of financial position and subsequently as a reduction of rentals on a straight-line basis over the lease term.

1.16 Debtors

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

1.17 Creditors

Creditors are amounts owed by the Charity. They are measured at the amount that the Charity expects to have to pay to settle the debt. Amounts which are owed more than a year are shown as long term creditors.

ROTHERHAM DONCASTER AND SOUTH HUMBER NHS FOUNDATION TRUST CHARITABLE FUND

Notes to the Accounts

2 Prior Year Comparatives (restated)

2.1 Unrestricted funds - Statement of Financial Activity for year ended 31 March 2023

	2022/23 £000	Restated Note 21 2021/22 £000	
Income and endowments from:			
Donations, Grants and legacies	644	211	
Other trading activities	10	9	
Investments	34	30	
Total income	688	250	
Expenditure on:			
Raising funds	(32)	(30)	
Charitable activities			
- Patients' Welfare and Amenities	(105)	0	Note 21
- Staff Welfare and Amenities	(308)	(301)	
- New Building and Refurbishment	(5)	(19)	
- Grants to non-NHS bodies	0	0	
	(418)	(320)	
Total expenditure	(450)	(350)	
Net (losses)/gains on investments	(125)	52	
Net income/(expense)	113	(48)	
Transfers between funds	0	0	Note 21
Net Movement in funds	113	(48)	
Reconciliation of funds			
Fund balances brought forward 2022/2021	1,578	1,626	
Fund balances carried forward 2023/2022	1,691	1,578	
Unrestricted funds - Balance Sheet as at 31 March 2023			
	2022/23 £000	2021/22 £000	
Fixed assets			
Investments	1,490	1,414	
Total fixed assets	1,490	1,414	
Current assets			
Debtors	9	7	
Cash and cash equivalents	220	195	
Total current assets	229	202	
Current liabilities			
Creditors falling due within one year	(28)	(38)	
Net current assets	201	164	
Net assets	1,691	1,578	
Total unrestricted funds	1,691	1,578	

ROTHERHAM DONCASTER AND SOUTH HUMBER NHS FOUNDATION TRUST CHARITABLE FUND

Notes to the Accounts

Prior Year Comparatives (restated)

2.2 Restricted funds - Statement of Financial Activity for year ended 31 March 2023

	2022/23 £000	Restated Note 21 2021/22 £000	
Income and endowments from:			
Donations, Grants and legacies	0	1	Note 21
Other trading activities	0	0	
Investments	25	23	
Total income	25	24	
Expenditure on:			
Raising funds	(22)	(23)	
Charitable activities			
- Patients' Welfare and Amenities	0	(10)	
- Staff Welfare and Amenities	0	(77)	
- New Building and Refurbishment	0	0	
- Grants to non-NHS bodies	0	0	
	0	(87)	
Total expenditure	(22)	(110)	
Net (losses)/gains on investments	(91)	41	
Net (expense)	(88)	(45)	
Transfers between funds	0	0	Note 21
Net Movement in funds	(88)	(45)	
Reconciliation of funds			
Fund balances brought forward at 1 April 2022	1,264	1,309	
Fund balances carried forward at 31 March 2023	1,176	1,264	
Restricted funds - Balance Sheet as at 31 March 2023			
	2022/23 £000	2021/22 £000	
Fixed assets			
Investments	1,037	1,133	
Total fixed assets	1,037	1,133	
Current assets			
Debtors	7	6	
Cash and cash equivalents	152	156	
Total current assets	159	162	
Current liabilities			
Creditors falling due within one year	(20)	(31)	
Net current assets	139	131	
Net assets	1,176	1,264	
Total restricted funds	1,176	1,264	

**ROTHERHAM DONCASTER AND SOUTH HUMBER
NHS FOUNDATION TRUST CHARITABLE FUND**

Notes to the Accounts

Donations and legacies	3		Unrestricted Funds	Restricted Funds	Total 2022/23 Funds £000	Unrestricted Funds	Restated Restricted Funds	Restated Total 2021/22 Funds	Note 21
			£000	£000	£000	£000	£000	£000	
		Donations from individuals	198	0	198	40	0	40	
		Grants	0	0	0	0	0	0	
		Legacies	446	0	446	171	1	172	
		Total	644	0	644	211	1	212	
<hr/>									
Other trading activities	4		Unrestricted Funds	Restricted Funds	Total 2022/23 Funds £000	Unrestricted Funds	Restricted Funds	Total 2021/22 Funds	
			£000	£000	£000	£000	£000	£000	
		Events organised by the fundraising team	10	0	10	9	0	9	
		Total	10	0	10	9	0	9	
<hr/>									
Investment income	5		Unrestricted Funds	Restricted Funds	Total 2022/23 Funds £000	Unrestricted Funds	Restricted Funds	Total 2021/22 Funds	
			£000	£000	£000	£000	£000	£000	
		Fixed asset equity and similar investment	34	25	59	30	23	53	
		Total	34	25	59	30	23	53	

ROTHERHAM DONCASTER AND SOUTH HUMBER NHS FOUNDATION TRUST CHARITABLE FUND

Notes to the Accounts

Raising funds	6	Unrestricted Funds	Restricted Funds	Total 2022/23 Funds	Unrestricted Funds	Restricted Funds	Total 2021/22 Funds
		£000	£000	£000	£000	£000	£000
		3	0	3	1	0	1
Fundraising events		17	12	29	17	14	31
Investment management		13	9	22	12	9	21
Governance & Support Costs		33	21	54	30	23	53
Total							

Allocation on a % basis - based on fund balances at end of financial year/total fund balance

Analysis of charitable expenditure	7	Grant funded activity	Expenditure of funds	Total 2022/23 Funds	Grant funded activity	Expenditure of funds	Total 2021/22 Funds
		£000	£000	£000	£000	£000	£000
		0	104	104	0	10	10
Patients' welfare and amenities		0	308	308	0	378	378
Staff welfare and amenities		0	5	5	0	19	19
New building and refurbishment		0	417	417	0	407	407
Total							

Note 21

Analysis of Grants	8	No. of grants awarded	Total amount paid	Restated No. of grants awarded	Restated Total amount paid	
		2022/23	2022/23	2021/22	2021/22	
			£000		£000	
		29	417	14	407	
Grants made						Note 21
Total		29	417	14	407	

Movements in funding commitments	9	Current liabilities	Non-current liabilities	Total 2022/23	Current liabilities	Non-current liabilities	Total 2021/22
		£000	£000	£000	£000	£000	£000
		69	0	69	35	0	35
Opening Balance at 1 April		(69)	0	(69)	(35)	0	(35)
(Utilised during the reporting period)		0	0	0	0	0	0
Unused amounts during the reporting period		48	0	48	69	0	69
Amounts charged during the reporting period		48	0	48	69	0	69
Total							

The main outstanding commitments relating to 22/23 - relates to £41,302 payments to RDaSH, £4,800 for Independent Examination fees, £150 for flowers for the hospice and £1,640 for accruals.

The value of payments are certain as they are linked to actual staff salaries, and have no performance related adjustments

Un-recognised Commitments

The Charitable funds has the following un-recognised commitments funded via existing Hospice funds, future donations / legacies and investments.

Hospice Community staff (Per annum) £210,000 Ongoing

Hospice Counsellor (Per Annum) £36,247 Ongoing

These un-recognised commitments were approved at the Charitable Funds committee and are reviewed on an annual basis, to ensure they are affordable within the Hospice funds available.

Allocation of support costs and overheads	10	Raising funds	Charitable activities	Total 2022/23	Raising funds	Charitable activities	Total 2021/22
		£000	£000	£000	£000	£000	£000
		0	5	5	0	5	5
Independent Examiner fees		3	0	3	1	0	1
Other professional fees		0	17	17	0	16	16
Admin Support (Recharge)*		3	22	25	1	21	22
Governance & Support Costs		29	0	29	31	0	31
Investment Management		0	0	0	0	0	0
Salaries and related costs		32	22	54	32	21	53
Total							

The costs incurred in raising funds relates to £29k paid to Investec in respect of their management fee; £3k is respect of licence fees.

The costs incurred in Charitable Activities relates to - £17k for actual staff salaries; £5k for independent examination of the financial statements.

ROTHERHAM DONCASTER AND SOUTH HUMBER NHS FOUNDATION TRUST CHARITABLE FUND

Notes to the Accounts

Reserve Policy	11	<p>The policy aims to implement controls to ensure that the liquid funds are, as a minimum, equal to the level of current commitments at all times. The Charitable Fund will limit the level of commitments to 90% of the value of the fund, to allow for fluctuations in the price of its investments.</p> <p>Any balance in excess of this amount will therefore be transferred over to a recognised Investment Manager to increase the existing portfolio. Cash not needed for immediate use is invested by Investec Wealth & Investment Ltd on behalf of the Charitable Fund, in order to generate income and capital growth. The remainder of the cash is held in a combination of current and short notice investment accounts with the NatWest bank.</p> <p>These accounts are reviewed quarterly in order to ensure maximum return is received on the balances whilst still being available for the Charitable Funds use. All of these balances are reported to the committee on a quarterly basis and are reviewed in line with spending plans and known commitments.</p>
Related party transactions	12	<p>The members of the Charitable Fund Committee are also members of the RDaSH Trust Board. During the year none of the members of RDaSH Trust Board or senior RDaSH staff or parties related to them were beneficiaries of the Charitable Funds.</p> <p>Transactions relating to administration charges paid to RDaSH for services provided throughout the year amounted to £17,288 (2021/22 £16,291). The Trustees received no emoluments in the year.</p> <p>At 31 March 2023 the total for creditors included an amount of £41,302 (2021/22 £63,218) owed to RDaSH for invoices paid on behalf of the Charitable Fund.</p>
Tax exemptions	13	<p>The Charitable Fund is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the Charitable Fund's primary objectives, if these profits and surpluses are applied solely for charitable purposes. There is no tax charge for financial year 2022/23 (2021/22 no tax charge).</p>

ROTHERHAM DONCASTER AND SOUTH HUMBER NHS FOUNDATION TRUST CHARITABLE FUND

Notes to the Accounts

Investments	14		2022/23	2021/22
			£000	£000
		Investments:		
		<i>Movement in investment</i>		
		Market value at 1 April	2,547	2,684
		Less: Disposals at carrying value	(111)	(362)
		Add: Acquisitions at cost	307	132
		Net (loss)/gain on revaluation	(216)	93
		Market value at 31 March	2,527	2,547
		Historic cost at 31 March	2,309	2,083
		Investments by type		
			2022/23	2021/22
			£000	£000
		Equities	917	883
		Fixed Interest	883	831
		Alternative Assets	523	525
		Property	158	185
		Cash held as part of the investment portfolio	46	123
		Total	2,527	2,547
Debtors	15		31 March	31 March
			2023	2022
			£000	£000
		Amounts falling due within one year:		
		Accrued Income	16	13
		Total	16	13
Cash and cash equivalents	16	Short Term Investments and Deposits	31 March	31 March
			2023	2022
			£000	£000
		Cash at bank and in hand	69	61
		95 Day Notice account	303	290
		Total	372	351
Creditors falling due within one year	17		31 March	31 March
			2023	2022
			£000	£000
		Amounts falling due within one year:		
		Creditors *	48	69
		Total	48	69

*At 31 March 2023 the total for creditors included an amount of £41,302 (2021/22 £63,218) owed to RDASH for invoices paid on behalf of the Charitable Funds.

**ROTHERHAM DONCASTER AND SOUTH HUMBER
NHS FOUNDATION TRUST CHARITABLE FUND**

Notes to the Accounts

Details of material funds-unrestricted funds	18 Unrestricted Funds	Balance 31 March 2022 £000	Income £000	Expenditure £000	Grants Receivable £000	Grants Payable £000	Gains and Losses £000	Other Transfers £000	Balance 31 March 2023 £000
	Undesignated (General Fund)	79	4	(7)	0	0	(5)	0	71
	Designated funds								
	A St John's Hospice	1,301	610	(355)	0	0	(106)	0	1,450
	B Doncaster Care Group - MH	143	2	(33)	0	0	(30)	(45)	37
	C Rotherham Care Group	21	3	(2)	0	0	(2)	0	20
	D North Lincs Care Group	15	5	(4)	0	0	(1)	0	15
	E Doncaster Care Group - PH	0	3	(15)	0	0	21	45	54
	F Grounded Research	2	60	(31)	0	0	(1)	0	30
	G Others (2)	17	1	(3)	0	0	(1)	0	14
	Total	1,578	688	(450)	0	0	(125)	0	1,691

	Balance 31 March 2021 £000	Income Restated £000	Expenditure Restated £000	Grants Receivable £000	Grants Payable £000	Gains and Losses £000	Other Transfers £000	Balance 31 March 2022 £000	
Undesignated (General Fund)	74	2	0	0	0	3	0	79	
Designated funds									
A St John's Hospice	1,364	232	(338)	0	0	43	0	1,301	Note 21
B Doncaster Care Group	145	4	(11)	0	0	5	0	143	
C Rotherham Care Group	12	9	(1)	0	0	1	0	21	
D North Lincs Care Group	15	0	0	0	0	0	0	15	
E Others (3)	16	3	0	0	0	0	0	19	
Total	1,626	250	(350)	0	0	52	0	1,578	

Details of material funds (continued)	18 Name of fund	Description of the nature and purpose of each fund
	Year 2022/23	
	A St John's Hospice	Care of the terminally ill and provision of palliative care services
	B Doncaster Care Group - MH	To support the treatment and care of patients within the Doncaster Care Group (Mental Health)
	C Rotherham Care Group	To support the treatment and care of patients within the Rotherham Care Group
	D North Lincs Care Group	To support the treatment and care of patients within the North Lincolnshire Care Group
	E Doncaster Care Group - PH	To support the treatment and care of patients within the Doncaster Care Group (Physical Health)
	F Grounded Research	To undertake research studies to support the most vulnerable within the Community
	G Other < £15,000	
	Childrens Fund	To support the treatment and care of patients within the Childrens Care Group
	Workforce & OD Fund	To support patients, service users and staff within the Chaplaincy
	Grounded Research	
	Year 2021/22	
	A St John's Hospice	Care of the terminally ill and provision of palliative care services
	B Doncaster Care Group	To support the treatment and care of patients within the Doncaster Care Group
	C Rotherham Care Group	To support the treatment and care of patients within the Rotherham Care Group
	D North Lincs Care Group	To support the treatment and care of patients within the North Lincolnshire Care Group
	E Other < £15,000	
	Childrens Fund	To support the treatment and care of patients within the Childrens Care Group
	Workforce & OD Fund	To support patients, service users and staff within the Chaplaincy
	Grounded Research	To undertake research studies to support the most vulnerable within the Community

* Doncaster Care Group funds were split between Physical and Mental Health during 2022/23 to align to the changes within the Care Group Directorate.

**ROTHERHAM DONCASTER AND SOUTH HUMBER
NHS FOUNDATION TRUST CHARITABLE FUND**

Notes to the Accounts

Details of material funds-restricted funds	18	Restricted Funds	Balance	Income Expenditure		Grants	Grants	Gains and	Other	Balance
			31 March			Receivable	Payable	Losses	Transfers	31 March
			2022							2023
			£000	£000	£000	£000	£000	£000	£000	£000
		A St John's Hospice	29	1	(1)	0	0	(2)	0	27
		B Forest Gate	25	0	0	0	0	(2)	0	23
		C Doncaster Frailty Pathway (was Coniston Lodge)	1,210	24	(21)	0	0	(87)	0	1,126
		D General Fund - NHS CT	0	0	0	0	0	0	0	0
		Total	1,264	25	(22)	0	0	(91)	0	1,176

		Balance	Income Expenditure		Grants	Grants	Gains and	Other	Balance
		31 March			Receivable	Payable	Losses	Transfers	31 March
		2021							2022
		£000	£000	£000	£000	£000	£000	£000	£000
	A St John's Hospice	28	1	(1)	0	0	1	0	29
	B Forest Gate	24	0	0	0	0	1	0	25
	C Doncaster Frailty Pathway (was Coniston Lodge)	1,180	23	(32)	0	0	39	0	1,210
	D General Fund - NHS CT	77	0	(77)	0	0	0	0	0
	Total	1,309	24	(110)	0	0	41	0	1,264

Details of material funds	18	Name of fund	Description of the nature and purpose of each fund
		A - St John's Hospice	This fund represents a number of separate legacies which were bequeathed for St John's Hospice. Sufficient funds are available to allow the restriction imposed to be complied with. The main purpose of St John's Hospice is for the care of terminally ill patients and the provision of palliative care services.
		C - Coniston Lodge (upto Nov 2020)	This fund represents a legacy which was bequeathed for Coniston Lodge. The main purpose is for the care and provision of services for patients with dementia. At the Charitable Fund meeting on 11th November 2020 the fund was renamed to Doncaster Frailty Pathway and the fund purpose revised to promote the utilisation of the legacy.
		C - Doncaster Frailty Pathway (from Nov 20)	This fund represents a legacy which was bequeathed for Coniston Lodge. The fund purpose was revised due to the change in the service. The main purpose is to enhance the clinical therapy support to the patient group within the pathway by enhancing the therapeutic care and support via additional staff to benefit the patients experience. This may include equipment as well as additional therapeutic staffing to the unit.
		B - Forest Gate	This fund represents a donation that was specifically received for Forest Gate. The main purpose is to provide extra comforts for patients who use the day services. Funding is available until such a time that the funds are expended fully.
		D - NHS Charities Together	This fund represents a grant from NHS Charities Together to fund Staff, volunteers and Patients health and wellbeing.

ROTHERHAM DONCASTER AND SOUTH HUMBER NHS FOUNDATION TRUST CHARITABLE FUND

Notes to the Accounts

19 Reconciliation of net income to net cash flow from operating activities

	2022/23 £000	2021/22 £000
Net income/(expenditure) (as per the Statement of Financial Activities)	25	(93)
Adjustments for:		
(Gains) on investments	(18)	(80)
Dividends, interest and rent from investments	(59)	(53)
Unrealised movements on funds	234	(13)
Decrease in stocks	0	0
(Increase) in debtors	(3)	(1)
(Decrease)/increase in creditors	(21)	34
Net cash generated through/(used in) operating activities	158	(206)

20 Leases

Operating leases

This note discloses costs and commitments incurred in operating lease arrangements where the Charitable Fund is the lessee. The Charitable Fund has a lease for a fish tank within the inpatient reception hub, at The Woodlands unit. The cost of the lease is £792.00 per year. It commenced in February 2022 and is for 2 years with a minimum lease term of 1 year.

	2022/23 £000	2021/22 £000
Operating lease expense		
Minimum lease payments	1	1
Total	1	1

	2022/23 £000	2021/22 £000
Future minimum lease payments due:		
- not later than one year;	0	1
- later than one year and not later than five years;	0	0
Total	0	1

ROTHERHAM DONCASTER AND SOUTH HUMBER NHS FOUNDATION TRUST CHARITABLE FUND

Notes to the Accounts

21 Prior Period Adjustment

In preparing the financial statements for the year ended 31 March 2023 the corporate trustee identified a number of inconsistencies between the 2022 Statement of Financial Activities 'SOFA' and the supporting notes. These inconsistencies have been corrected as follows:

	As originally stated	Adjustment	As Restated
	£000	£000	£000
Note 2.1 - Unrestricted Funds			
Expenditure on Charitable Activities:			
Patients' Welfare and Amenities	(77)	77	0
Transfer between funds	77	(77)	0
Note 2.2 - Restricted Funds			
Income and endowments from:			
Donations, Grants and legacies	78	(77)	1
Transfers between funds	(77)	77	0
Note 3 - Donations and Legacies			
Restricted Grants	77	(77)	0
Note 7 - Analysis of Charitable expenditure			
Patients' welfare and amenities : Expenditure of funds	87	(77)	10
Note 18 - Details of material funds - unrestricted funds			
Designated funds - A St John's Hospice - Income	307	(75)	232
Designated funds - A St John's Hospice - Expenditure	(413)	75	(338)

Consequential sub totals and totals have also been corrected however are not reproduced here.

The adjustments did not change either the reported performance in the SOFA for the year ended 31 March 22 or the Balance Sheet as at 31 March 2022.

Note 8 - Analysis of grants

Having reviewed the mechanism for transacting charitable expenditure the corporate trustee has concluded that all charitable expenditure in both years exhibits the characteristics of grant expenditure however, in the prior year, Note 8 stated that there was no grant expenditure incurred. Having re-examined the records the corporate trustee concluded that there were 14 applications for grant funding made in the year ended 31 March 2022 accounting for the totality of charitable expenditure. Accordingly, where Note 8 previously stated that the volume and value of grants made was zero the note has been restated as follows:

	Restated No. of grants awarded 2021/22	Restated Total amount paid 2021/22 £000
Grants made	14	407
Total	14	407

The correction is purely one of classification and disclosure within note 8 and results in no changes to any of the primary statements nor any other notes to the accounts.