

TAMESIDE AND GLOSSOP INTEGRATED CARE NHS FOUNDATION TRUST CHARITABLE FUND

England & Wales · Charity number 1055818

Details

Other names	TAMESIDE AND GLOSSOP ACUTE CARE CHARITABLE FUND, TAMESIDE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND
Status	Registered
Legal form	Other
Registered	1996-06-03
Register	View on the Charity Commission register

Contact

Address	Tameside & Glossop Ic NHS F T Tameside General Hospital Fountain Street Ashton-Under-Lyne Lancashire OL6 9RW
Phone	01619226034
Email	Charitablefunds@tgh.nhs.uk
Website	www.tamesidehospital.nhs.uk

Activities

Objects: FOR ANY CHARITABLE PURPOSE OR PURPOSES RELATING TO THE NHS WHOLLY OR MAINLY FOR THE SERVICES PROVIDED BY THE TAMESIDE AND GLOSSOP ACUTE SERVICES NHS TRUST.

Activities: The Charity's activities is to assist the NHS Trust in providing improved patient care.

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Tameside

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£148,000	£286,000	-	-
2024-03-31	£86,000	£81,000	-	-
2023-03-31	£51,000	£91,000	-	-
2022-03-31	£98,000	£194,000	-	-
2021-03-31	£249,000	£110,000	-	-

Trustees

Name	Role	Appointed
Tameside & Glossop Integrated Care NHS Foundation Trust		

Linked charities

- TAMESIDE AND GLOSSOP ACUTE SERVICES TRUST - INTENSIVE THERAPY AND CORONARY CARE UNIT (1055818-1)
- TAMESIDE AND GLOSSOP ACUTE SERVICES TRUST - SPECIAL CARE BABY UNIT (1055818-2)
- TAMESIDE AND GLOSSOP ACUTE SERVICES TRUST - DIABETES CENTRE (1055818-3)
- TAMESIDE AND GLOSSOP ACUTE SERVICES TRUST - POST GRADUATE CENTRE CHARITY (1055818-4)

Accounts

**FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MARCH 2025**

(Charitable Registration No: 1055818)

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Funds

Annual Report for the year ended 31st March 2025

Introduction

The Trustee is pleased to be able to welcome you to this report on the Charity's activities for the year ended on 31st March 2025.

During the year, the Charity has continued to provide grants in support of its charitable objective, set out in the Trust Deed as

“... any charitable purpose or purposes related to the National Health Service wholly or mainly for the services provided by the Tameside and Glossop Integrated Care NHS Foundation Trust”.

We have continued to work to ensure that the Charity can support the work of the Foundation Trust, its patients and staff. Given the resources available to the Charity, the support has mostly been with relatively small grants to provide resources to patients and staff above and beyond that which would be possible through Exchequer funding.

Governance of the Charity

The Trustee

Tameside and Glossop Integrated Care NHS Foundation Trust
Fountain Street
Ashton-Under-Lyne
Lancashire
OL6 9RW

Under the arrangements set out in Section 51 of the *National Health Service Act 2006*, the Trustee of the Charity is Tameside and Glossop Integrated Care NHS Foundation Trust. For the year ended 31st March 2025, the following were Directors of the Trustee

Chair & Non-Executive Directors
Jane McCall, Chair Appointed January 2018. End of Term March 2025.
Dr Farath Arshad, FBCS CITP, CPsychol. Non-Executive Director Appointed February 2021. End of Term January 2027.
Andrea Bennett, Non-Executive Director Appointed January 2023. End of Term December 2025.
David Curtis MBE, Non-Executive Director/Senior Independent Director Appointed January 2020. End of Term December 2025.
Dr Hina Khan, Non-Executive Director Appointed January 2024. End of Term December 2026
Michael Forrest, Non-Executive Director/Deputy Chair Appointed April 2022. End of Term March 2028. .
Executive Directors
Karen James OBE, Chief Executive Appointed October 2014.
Jacqui Burrow, Chief Nurse Appointed March 2025.
Nic Firth, Chief Nurse Appointed November 2022. Stood down in February 2025.

John Graham, Chief Finance Officer Appointed July 2022. Jonathan O'Brien, Chief Operating Officer / Deputy Chief Executive Appointed October 2023. Dilraj Sandher, Medical Director Appointed June 2022.

The Trustee was supported by the Company Secretary, Rebecca McCarthy. Jane McCall's tenure as Chair of the Board came to an end in March 2025; David Wakefield has since taken over as Chair from 1st April 2025.

Directors are appointed by the Foundation Trust, in accordance with the requirements set out in Schedule 7 of the *National Health Service Act 2006*. Executive Directors are usually appointed on contracts of indefinite length. Non-Executive Directors are usually appointed for a term of 3 years, and can be re-appointed for a further term if deemed appropriate. All Directors will receive a tailored induction on appointment, receive continuing professional development during their time on the Board, and are subject to an annual appraisal process. The skills and experience available through the Board's membership are subject to regular review. A Register of Interests is kept in accordance with general NHS requirements and is published by the NHS Foundation Trust.

All the Directors are remunerated by the Foundation Trust for their activities to support the Foundation Trust's work with the NHS. No part of the remuneration of the Directors is attributable to their work in connection with the Charity or re-charged by the Foundation Trust against charitable funds. No Directors have been in receipt of grant support from the Charity, or any other specific benefit (beyond that received by the generality of beneficiaries in respect of grants to support the welfare of Trust staff).

Ensuring appropriate consideration of Charity business

The Board of the Trustee is aware of the need to ensure that, in considering matters related to the Charity, it keeps a clear separation between the interests of the beneficiaries as defined in the Trust Deed, and that of the Foundation Trust. The Trustee continues to adhere to the principle that replacing Exchequer funding with support from the Charity would not be appropriate, and therefore that grants from the Charity will be for items additional to those supported by the taxpayer.

The Charity regularly pays grants to the Foundation Trust (which is its Trustee), for the benefit of the beneficiaries of the Charity. This is considered to be an effective method of delivering benefit to them, as they are defined within the objectives of the Charity, by reference to the NHS and the Foundation Trust. All such grants are paid under conditions which require the Foundation Trust to apply the funds exclusively for charitable purposes, for the purpose agreed by the Trustee, and to account back to the Charity for any sums not so used.

The Trustee is responsible overall for agreeing the strategy of the Charity, its good governance, and ensuring compliance with the statutory and regulatory requirements applicable to registered charities. Detailed work has been delegated to the Charitable Funds Committee, which is appointed by and reports to the Board of Directors of the Trustee.

Charitable business is, for logistical reasons, considered by the Board in connection with their regular meetings, which also consider matters related to the Foundation Trust's activities. However, the Trustee business is considered in a separate session, emphasising the different considerations affecting Charity decisions, and the Secretary will remind the Board of the need to consider the interests of the beneficiaries to the exclusion of the interests of the Foundation Trust.

The Trustee has agreed a scheme of delegation, under which day-to-day decisions on the use of charitable funds are taken for small amounts by designated fund-holders with the Chief Finance Officer, and for larger amounts by the Charitable Funds Committee. Significant proposals that could impact on the future of the Charity are subject to decision by the Board of Directors of the Trustee.

Charitable Funds Committee

The Trustee has appointed a Charitable Funds Committee to support it in the management and operation of the Charity. The Committee meets sufficiently regularly to discharge its responsibilities and has written terms of reference, approved by the Trustee. As at 31st March 2025 the Members of the Committee are:

Fara Arshad (Non-Executive Director & Committee Chair)
David Curtis (Non-Executive Director)
John Graham (Chief Finance Officer)

The Committee is supported by the Secretary to the Trustee, the Director of Finance and by members of the Foundation Trust's Finance Department. Other Directors or staff may attend meetings as appropriate.

During the year, attendance at meetings of the Committee was as follows:

	June 2024	September 2024	November 2024	February 2025
Fara Arshad	✓	✓	✓	✓
David Curtis	✓	✓	✓	x
John Graham	✓	✓	✓	✓

During the year, the Charitable Funds Committee met four times. Key issues considered by the Committee included-

- Consideration of options for the Charity to be most effective in raising funds and supporting the beneficiaries.
- Affiliated the Charity to NHS Charities Together, to access grant funding made available to NHS Charities via this route.
- Approval of the allocation of the Charity's administration costs between the various funds within the Charity.

Public Benefit

The *Charities Act 2011* requires that all charities can show their activities are of benefit to the public. In undertaking the Charity's activities during the year, the Trustee has had regard to the guidance from the Charity Commission's guidance on ensuring public benefit in accordance with the Act.

The key activities of the Charity to carry out its objectives have been

- Providing grants to enhance the experience of patients who are being cared for by the Foundation Trust, across in-patient, out-patient and community services
- Providing grants to support the welfare of staff working for the Foundation Trust

As noted above, the Trustee is careful to ensure that all grants properly reflect charitable purpose and public benefit, by not replacing funding that falls within the remit of Grant-in-Aid funding through HM Exchequer.

The Trustee has recognised, as a smaller charity with limited resources, the Charity must focus on specific fundraising projects. As part of the further development of the Trust's charity, it was agreed that a Charity Manager would be appointed to a full-time substantive post, subject to adequate

revenue generated by the individual (self-sustaining). Emily Burgin was appointed as the Charity Manager in March 2024.

The Trustee has continued to review all funds (except restricted funds), to ensure that they provide the greatest benefit for the beneficiaries. Where the Trustee concludes that the specific designation is no longer appropriate, the fund will either be consolidated with other designated funds or transferred to the General Fund (the “Everyone Matters” Fund).

Management of Risk

The Trustee has considered the significant risks to which the Charity is exposed. It has agreed that, in the position of the Charity, it would be appropriate to utilise the financial control systems of the Foundation Trust to manage and mitigate those risks, subject to any specific requirements of charitable legislation or regulation.

The Charitable Funds Committee regularly receives and reviews an updated statement of the key risks facing the Charity, based on the structure and format in use by the Foundation Trust. The aim of the Committee and the Trustee is to ensure that all identified risks are monitored and managed actively, and the Trustee has a low tolerance for risk to the charitable funds, or for their mismanagement.

As an NHS Charity, (in accordance with Charity Commission guidance) a full statutory audit is not required, and an Independent Examination is undertaken in 2024/25. This is undertaken by Forvis Mazars LLP, who are independent of the Trustee. The report of the Auditors on the Annual Accounts forms part of this document. The Charity also benefits from regular reviews of key financial systems operated by the Trust, undertaken by the internal audit service to the Foundation Trust.

Financial review of the year

During the year, the Charity continued to be entirely reliant on individual donations received, both from those who have used the Trust’s services and from other members of the public. The Trustee would like to take this opportunity to thank all of those who have generously supported the work of the Charity through the year, either by a donation or through giving freely and generously of their time. The Charity is also eligible to benefit from Gift-Aid declarations made by donors who are UK taxpayers.

As part of its management of risk, the Charitable Funds Committee has adopted a statement of policy related to unacceptable sources of funding, which sets out sources that are not regarded as acceptable and provides for the Committee to consider any cases where significant doubt arises.

During the year, a total of £93,000 (2023/24: £48,000) was donated to the Charity, as shown in the Statement of Activities. Other income and returns on investments were £55,000 (2023/24: £38,000), giving a total income of £148,000 for the year (2023/24: £86,000).

A total of £286,000 (2023/24: £81,000) was utilised by the Trustee towards the achievement of the objectives of the Charity, of which £26,000 (2023/24: £24,000) was utilised to support the administration of the Charity. A breakdown of the expenditure can be seen in Note 4 to the accounts. Physical items that are purchased to support work in the Trust are gifted to the Foundation Trust, on the terms set out earlier in this report, for the use of the beneficiaries of the Charity. Notable items of charitable expenditure included-

Items purchased	
Glideaway guest beds have been purchased to enable EOL patients’ relatives to stay overnight.	£6,262
20 kit bags for Childrens Community team and specialist nurses, which enables the team to carry all necessary equipment in one bag	£6,810
A foldaway bed and visu-lights for the Harebell suite, to provide a more comfortable environment for service users.	£11,483

Contribution towards the installation of CT Scanner	£91,834
Global Tea Party for Nutrition and Hydration week	£1,000
An Iftar celebration meal was purchased to promote inclusion and celebrate this momentous occasion.	£999
Compassionate leadership and self-compassion development programme, training which was made available to all staff	£38,333
A static bike for patient use on ward 45	£4,998
An armchair for Surgical Unit, to provide the patients with a more comfortable and enhanced experience.	£1,674
Items were purchased from the staff lottery fund for the benefit of staff, including items such as: • vouchers for complementary therapies • fridges • staff lockers • toasters • microwaves • staffroom table and chairs All these items were purchased to improve staff morale and promote inclusion.	£8,977

The Trustee is aware of the need to ensure that charitable funds are spent for the benefit of the Charity's beneficiaries, which the donors both expect and require. The Trustee is satisfied that the decrease in the overall level of the fund by £138,000, during the year is reflective of the increase of donations and the utilisation of charitable funds to support the objectives of the Charity.

Fundraising and Donation management

Donations received are generally designated - whilst the donor makes a request of the Trustee as to the purpose the donation can be used for (a designation), the Trustee can choose to utilise its discretion if it considers the donation would be of more benefit to the beneficiaries from a different use. If the donor makes a donation that is conditional on a specific use (a restricted donation), the Trustee can only use the donation for that purpose and must return any amount that cannot be put to the use that was specified.

Donations are received through three main routes: from individuals, from organisations and through third-party events. The Charity has made arrangements for donations to be received on the Charity's behalf by the Foundation Trust's finance office; and there are also arrangements in place for electronic donations through recognised websites and bank transfer arrangements. We encourage donors, where they meet the statutory conditions, to participate in "Gift Aid" arrangements; these increase the value of donations to the Charity by up to 25%. The Trustee provides guidance on appropriate methods of fundraising, based on best practice; and fundraising activities are regularly reviewed by the Charitable Funds Committee. The Charity has adopted a policy statement regarding unacceptable sources of donations, and donations offered from such sources would be refused. No complaints were made to the Charity during the year related to fundraising practices.

As a member of NHS Charities Together, the Charity had the opportunity to apply for a stage 3 grant which exists to support the long-term recovery of the Trust from the effects of Covid. The application for the grant of £93,380 was made during the 2023/24 financial year, this was successful. The first instalment of £15,564 was received during the 2023/24 financial year. However, the project which the Trust proposed, could not be delivered and the funding was placed on pause. The Charity

Manager has re-applied for the remaining funds with a sustainable project proposal and a total of £99,000 has been secured.

Schedule of payments-

- £15,564 received in 2023/24
- £57,498 received in 2024/25
- £25,938 in 2025/26

Investment and Reserves policy

The Trustee recognises its responsibility to invest funds not required immediately for charitable purposes, to prevent the erosion of the funds by inflation and to ensure that as much funding as possible is available for charitable work. The Trustee also recognises the need to ensure that no unnecessary risks are taken with the funds, which leads to a low tolerance of risk in making investment decisions.

The current policy of the Trustee, having regard to the amount of funds available, costs of investment, and risk, is to place the charity's surplus funds on short-term deposit with two high-street banks. The Charitable Funds Committee has considered a proposal for making investments in equities but considered that the balance of risk and reward favoured retaining the current arrangements.

The Trustee has established a policy for reserves, considering the relevant Statement of Recommended Practice and the primary purpose of charitable funds to support beneficiaries, rather than extend the Charity's operations. The policy adopted by the Trustee is, at the start of each financial year, to have sufficient reserves available to fund 24 months of administrative and audit costs. Based on current costs, the Trustee seeks to have a reserve of between £50,000 and £70,000 available as reserves at the start of each year. Restricted funds at the year end total £30k (2024: £22k) and unrestricted funds total £294k (2024: £440k).

Future Plans

Our focus during the year has remained on delivering improvements for staff and patients.

Whilst recognising that the Charity is likely to remain a relatively small fund, over the medium-term the Trustee aims to raise the Charity's profile and thereby increase the amount of donations received. To ensure that the Trustee has the maximum flexibility to direct funds to the best use, we will continue to encourage donors to consider putting funds in the "Everyone Matters" fund.

Over the next three years the Tameside and Glossop IC NHS FT Charitable Fund will be striving to develop and deliver a fundraising strategy.

The strategy will be delivered in line with the Trust's values and behaviours, particularly the ones outlined below.

1. Support the health and wellbeing needs of our community and colleagues.
2. Drive service improvement through high quality research, innovation and transformation.
3. Use of resources efficiently, effectively and sustainably.

As we begin to implement the new strategy, we will move forward with four charity focuses. These include:

1. Equipment - supporting the implementation of the latest, innovative equipment and resources.
2. Education – providing advanced education and training opportunities for staff.
3. Research – enabling exciting research and trial projects to be undertaken.
4. Well-being – supporting and improving staff and patient well-being.

Setting these charity aims is essential for providing direction, measuring success, allocating resources efficiently, guiding strategic planning, and engaging stakeholders.

Approved by the Board of the Trustee on 27 November 2025

Signed by Order of the Board

A handwritten signature in black ink, appearing to read 'D. Wakefield', with a small dot at the end.

David Wakefield
Chair

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

Under the trust deed of the charity and charity law, the trustees are responsible for preparing a Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees are required to prepare the financial statements in accordance with UK Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed [and rules], subject to any material departures disclosed and explained in the financial statements;
- assess the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations or have no realistic alternative but to do so.

The trustees are required to act in accordance with the trust deed [and the rules] of the charity, within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the charity's transactions and disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of the Trustee on 27 November 2025

Signed by Order of the Board



David Wakefield
Chair



John Graham
Executive Chief Finance Officer

Independent Examiner's Report to the Trustees of Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund

I report on the financial statements of Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund for the year ended 31st March 2025, which are set out on pages 11 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees 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 trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund in accordance with section 130 of the 2011 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



[David Hoose \(Dec 11, 2025 13:52:47 GMT\)](#)

David Hoose, Forvis Mazars LLP
Bank Chambers, 26 Mosley Street
Newcastle
NE1 1DF

Date: 11/12/2025

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund
Statement of Financial Activities for the year ended 31 March 2025

				2024/25	2023/24
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000	Total Funds £000
Income and Endowments					
Donation & legacies	2	35	58	93	48
Transfer between funds		0	0	0	0
Other trading activities - Income from Fundraising Events	3	34	3	37	26
Investment Income	2	18	0	18	12
Total Income and Endowments		87	61	148	86
Expenditure on:					
Raising funds	4	51	9	60	4
Charitable activities	4	182	44	226	77
Total Expenditure		233	53	286	81
Net income/(expenditure)					
		(146)	8	(138)	5
Reconciliation of funds					
Total Funds brought forward		440	22	462	457
Total funds carried forward		294	30	324	462

The notes at pages 12 to 17 form part of this account.

All of the activities of the Charity are classed as continuing.

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund
Statement of Financial Position as at 31 March 2025

				2024/25	2023/24
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000	Total Funds £000
Fixed Assets					
Investments		0	0	0	0
Total Fixed Assets		0	0	0	0
Current Assets					
Debtors	6.1	1	0	1	1
Cash and Cash Equivalents	6.2	481	30	511	472
Total Current Assets		482	30	512	473
Liabilities:					
Creditors: Amounts falling due within one year	7	(144)	(44)	(188)	(11)
Net Current Assets		338	(14)	324	462
Total Assets less Current Liabilities		338	(14)	324	462
Total Net Assets		338	(14)	324	462
Funds of the Charity					
Income Funds:					
Restricted	8.1	0	30	30	22
Unrestricted	8.2	294	0	294	440
Total Charitable Funds		294	30	324	462

The notes at pages 12 to 17 form part of this account.

Signed on behalf of the Trustee:



Date

27 November 2025

Notes to the Accounts

1 Accounting Policies

1.1 Accounting Convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Charities SORP (FRS102) and the Charities Act 2011. 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The Trust constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The business model of the Charity is such that its charitable activities are limited to those; which it has sufficient funds to support from the excess of funding received over the costs of administering the Charity. The Charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 4.

The Trustees have reviewed the cash flow forecasts for a period of 12 months from the date of approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period.

Consequently, the Trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments.

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.

Debtors

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

The Trustee has a reasonable expectation that Tameside and Glossop Integrated Care NHS Foundation Trust has adequate resources to continue in operational existence for the foreseeable future. Therefore the accounts have been prepared on a going concern basis, as the Trustee also expect the activities of the Charity to continue.

The accounts are prepared on an accruals basis.

The Charity has applied the small entity exemption and has not produced a Cash Flow Statement.

1.2 Income and Endowments

Income and endowments are included in full in the Statement of Financial Activities as soon as the following three factors are met:

- i) entitlement - arises when a particular resource is receivable or the Charity's right becomes legally enforceable;
- ii) certainty - when there is reasonable certainty that the incoming resource will be received;
- iii) measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.

Legacies

Legacies are accounted for as incoming resources once the receipt of the legacy becomes reasonably certain and quantifiable. For pecuniary legacies this will generally be on the granting of probate. For residuary legacies this will generally be on the earlier of cash receipt, or once confirmation has been received from the representatives of the estates that payment of the legacy will be made, or property transferred and once all conditions attached to the legacy have been fulfilled.

1.3 Expenditure on charitable activities

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the Charity to the expenditure. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Payments made to third parties (including NHS bodies) are in the furtherance of the Trust's charitable objectives, primarily relief of those who are sick. They are accounted for on an accruals basis where the conditions for their payment have been met for where a third party has a reasonable expectation that they will receive the grant. This includes grants paid to NHS bodies. Note 4 details the payments for 2024/25

1.4 Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

Governance costs and support costs relating to charitable activities have been apportioned to the Restricted Funds and Unrestricted Funds on the fund balance at 31 March 2025. The allocation of support and governance costs is analysed in note 4.

The Charity does not employ any staff directly, the administrative staff are employed by Tameside and Glossop Integrated Care NHS Foundation Trust and the management and administrative costs are accounted for on an accruals basis, a recharge is then made to the Charity for the costs.

Historically a calculation has been made for an apportionment of staff salaries, this amount is uplifted every financial year to account for inflation. On an annual basis the administration fee is approved by the Charitable Funds Committee.

1.5 Structure of funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified in the accounts as a Restricted Fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are accounted for as endowment funds. Other funds are classified as Unrestricted Funds. Funds that are not legally restricted, which the Trustee has chosen to earmark for set purposes are classified Designated Funds. The major funds held within these categories are disclosed in notes 8.1 and 8.2.

During the financial year the Foundation Trust sought advice from the Charity Commission in respect of two restricted funds; the Post Graduate Fund and the Diabetes Centre Funds. The Charity Commission advised that The Trustee would need to determine whether the funds are freely expendable or actually formally restricted before they could be transferred to a general fund. Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (eg in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent. They noted that we do not consider the funds to be permanently endowed.

Historically the Postgraduate Centre and Diabetes Centre Funds were set up as Restricted Funds due to the fact that they received a high value of donations and were larger funds at the time. The Funds were not formally Restricted. Therefore, the conclusion was that the funds could be transferred to a general fund. The transfer was transacted during the Financial Year.

1.6 Tax

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable trust for UK income tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Income and Endowments from

	Unrestricted Funds £000	Restricted Funds £000	Total 2024/25 £000	Total 2023/24 £000
Donations from Individuals	35	58	93	36
Legacies	0	0	0	12
Investment Income	18	0	18	12
Total	53	58	111	60

3 Income from other Trading Activities

	Unrestricted Funds £000	Restricted Funds £000	Total 2024/25 £000	Total 2023/24 £000
Other trading activities - Income from Fundraising Events	34	3	37	26
Total	34	3	37	26

4 Expenditure on Charitable Activities

All expenditure has been made as per the expenditure on charitable activities policy, detailed in the Trustees' Report.

	Unrestricted Funds £000	Restricted Funds £000	Total 2024/25 £000	Total 2023/24 £000
Patient welfare and amenities	130	2	132	19
Staff welfare and amenities	24	38	62	28
Raising funds	51	9	60	4
Independent examination fee	5	1	6	6
Management and administrative cost	23	3	26	24
Total	233	53	286	81

5 Total Gross Income from Investments and Cash on Deposit

	2024/25	2023/24
	Total (Held in the UK)	Total (Held in the UK)
	£000	£000
Interest on cash held on deposit (current assets)	18	12
Total	18	12

6 Analysis of Current Assets

6.1 Debtors under 1 year

	2024/25	2023/24
	Total	Total
	£000	£000
Other Debtors	1	1
Total	1	1

6.2 Analysis of Cash and Cash Equivalents

	2024/25	2023/24
	Total	Total
	£000	£000
RBS Special Interest Bearing Account	71	70
RBS Current Account	10	10
Lloyds Current Account	80	27
Lloyds Investment Account	350	365
Total	511	472

7 Analysis of Current Liabilities and Long Term Creditors

Creditors under 1 year

	2024/25	2023/24
	Total	Total
	£000	£000
Other Creditors	188	11
Total	188	11

8 Analysis of Charitable Funds

8.1 Restricted Funds

	Balance at 1 April 2024 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2025 c/fwd	Balance at 1 April 2023 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2024 c/fwd	Description of the nature and purpose of each fund
	£000	£000	£000	£000	£000	£000	£000	£000	
Post Graduate Medical Centre (PGMC)	0	0	0	0	5	0	(5)	0	Any charitable purpose but wholly for PGMC
Special Care Baby Unit (SCBU)	6	3	(2)	7	6	1	(1)	6	Any charitable purpose but wholly for SCBU
Diabetes Centre	0	0	0	0	10	0	(10)	0	Any charitable purpose but wholly for Diabetes Centre
Covid 19	16	58	(51)	23	0	16	0	16	Any charitable purpose but wholly for Covid 19
	22	61	(53)	30	21	17	(16)	22	

8.2 Unrestricted Funds

Material Funds	Balance at 1 April 2024 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2025 c/fwd	Balance at 1 April 2023 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2024 c/fwd	Description of the nature and purpose of each fund
	£000	£000	£000	£000	£000	£000	£000	£000	
Harebell Suite	19	8	(15)	12	15	6	(2)	19	Any charitable purpose but wholly for Harebell Suite
Bowel Cancer Fund	26	1	(5)	22	27	1	(2)	26	Any charitable purpose but wholly for Bowel Cancer
ITU/HDU	82	7	(17)	72	95	3	(16)	82	Any charitable purpose but wholly for ITU/HDU
The Everyone Matters Fund	26	8	(27)	7	10	21	(5)	26	Any charitable purpose but wholly for General Purpose of T&G ICFT Charitable Fund
Scanner Appeal Fund	92	0	(92)	0	102	0	(10)	92	Any charitable purpose but wholly for the Scanner Appeal
Staff Lottery Fund	20	15	(14)	21	28	15	(23)	20	Any charitable purpose but wholly for Staff of T&G ICFT
Tameside & Glossop Cancer Fund	33	11	(12)	32	30	8	(5)	33	Any charitable purpose but wholly for the Macmillan Unit
Others (36 funds)	70	19	(24)	65	69	3	(2)	70	Any charitable purpose but wholly for the purpose of the individual fund specified
General Reserve	72	18	(27)	63	60	12	0	72	To satisfy the Reserves policy that sufficient funds are available to cover 24 months of administration and audit fees
	440	87	(233)	294	436	69	(65)	440	

9 Connected Organisations**The Trustee**

Tameside and Glossop Integrated Care NHS Foundation Trust
 Fountain Street
 Ashton-Under-Lyne
 Lancashire
 OL6 9RW

The principal purposes and activities of the Trustee 'Tameside and Glossop Integrated Care NHS Foundation Trust', are to provide patient services and care under the NHS, and promoting and supporting the training and personal development of staff.

Trustee, description of activities undertaken and details of any qualifications expressed by their auditors	2024/25		2023/24	
	Turnover of Connected Organisation	Net Surplus/(Deficit) for the Connected Organisation	Turnover of Connected Organisation	Net Surplus/(Deficit) for the Connected Organisation
	£'000	£'000	£'000	£'000
The Trustee, Tameside and Glossop Integrated Care NHS Foundation Trust - Monies from the Charity are used to purchase items/provide additional support in healthcare activities, benefits for the patients and staff as designated by the Charity.	£377,507	(£12,435)	£315,053	(£38,844)

The Charity seeks to provide patient and staff services, education and care beyond what would be affordable under the NHS.

10 Related Party Transaction

The Charitable Fund has made £176k revenue payments to the Trustee, the Tameside and Glossop Integrated Care NHS Foundation Trust.

There have been no transactions with the members of the key management staff, or parties related with the Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund.

The Summary Financial Statements of the NHS Foundation Trust are included within the annual report of the Trust.

**FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MARCH 2025**

(Charitable Registration No: 1055818)

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Funds

Annual Report for the year ended 31st March 2025

Introduction

The Trustee is pleased to be able to welcome you to this report on the Charity's activities for the year ended on 31st March 2025.

During the year, the Charity has continued to provide grants in support of its charitable objective, set out in the Trust Deed as

“... any charitable purpose or purposes related to the National Health Service wholly or mainly for the services provided by the Tameside and Glossop Integrated Care NHS Foundation Trust”.

We have continued to work to ensure that the Charity can support the work of the Foundation Trust, its patients and staff. Given the resources available to the Charity, the support has mostly been with relatively small grants to provide resources to patients and staff above and beyond that which would be possible through Exchequer funding.

Governance of the Charity

The Trustee

Tameside and Glossop Integrated Care NHS Foundation Trust
Fountain Street
Ashton-Under-Lyne
Lancashire
OL6 9RW

Under the arrangements set out in Section 51 of the *National Health Service Act 2006*, the Trustee of the Charity is Tameside and Glossop Integrated Care NHS Foundation Trust. For the year ended 31st March 2025, the following were Directors of the Trustee

Chair & Non-Executive Directors
Jane McCall, Chair Appointed January 2018. End of Term March 2025.
Dr Farath Arshad, FBCS CITP, CPsychol. Non-Executive Director Appointed February 2021. End of Term January 2027.
Andrea Bennett, Non-Executive Director Appointed January 2023. End of Term December 2025.
David Curtis MBE, Non-Executive Director/Senior Independent Director Appointed January 2020. End of Term December 2025.
Dr Hina Khan, Non-Executive Director Appointed January 2024. End of Term December 2026
Michael Forrest, Non-Executive Director/Deputy Chair Appointed April 2022. End of Term March 2028. .
Executive Directors
Karen James OBE, Chief Executive Appointed October 2014.
Jacqui Burrow, Chief Nurse Appointed March 2025.
Nic Firth, Chief Nurse Appointed November 2022. Stood down in February 2025.

John Graham, Chief Finance Officer Appointed July 2022. Jonathan O'Brien, Chief Operating Officer / Deputy Chief Executive Appointed October 2023. Dilraj Sandher, Medical Director Appointed June 2022.

The Trustee was supported by the Company Secretary, Rebecca McCarthy. Jane McCall's tenure as Chair of the Board came to an end in March 2025; David Wakefield has since taken over as Chair from 1st April 2025.

Directors are appointed by the Foundation Trust, in accordance with the requirements set out in Schedule 7 of the *National Health Service Act 2006*. Executive Directors are usually appointed on contracts of indefinite length. Non-Executive Directors are usually appointed for a term of 3 years, and can be re-appointed for a further term if deemed appropriate. All Directors will receive a tailored induction on appointment, receive continuing professional development during their time on the Board, and are subject to an annual appraisal process. The skills and experience available through the Board's membership are subject to regular review. A Register of Interests is kept in accordance with general NHS requirements and is published by the NHS Foundation Trust.

All the Directors are remunerated by the Foundation Trust for their activities to support the Foundation Trust's work with the NHS. No part of the remuneration of the Directors is attributable to their work in connection with the Charity or re-charged by the Foundation Trust against charitable funds. No Directors have been in receipt of grant support from the Charity, or any other specific benefit (beyond that received by the generality of beneficiaries in respect of grants to support the welfare of Trust staff).

Ensuring appropriate consideration of Charity business

The Board of the Trustee is aware of the need to ensure that, in considering matters related to the Charity, it keeps a clear separation between the interests of the beneficiaries as defined in the Trust Deed, and that of the Foundation Trust. The Trustee continues to adhere to the principle that replacing Exchequer funding with support from the Charity would not be appropriate, and therefore that grants from the Charity will be for items additional to those supported by the taxpayer.

The Charity regularly pays grants to the Foundation Trust (which is its Trustee), for the benefit of the beneficiaries of the Charity. This is considered to be an effective method of delivering benefit to them, as they are defined within the objectives of the Charity, by reference to the NHS and the Foundation Trust. All such grants are paid under conditions which require the Foundation Trust to apply the funds exclusively for charitable purposes, for the purpose agreed by the Trustee, and to account back to the Charity for any sums not so used.

The Trustee is responsible overall for agreeing the strategy of the Charity, its good governance, and ensuring compliance with the statutory and regulatory requirements applicable to registered charities. Detailed work has been delegated to the Charitable Funds Committee, which is appointed by and reports to the Board of Directors of the Trustee.

Charitable business is, for logistical reasons, considered by the Board in connection with their regular meetings, which also consider matters related to the Foundation Trust's activities. However, the Trustee business is considered in a separate session, emphasising the different considerations affecting Charity decisions, and the Secretary will remind the Board of the need to consider the interests of the beneficiaries to the exclusion of the interests of the Foundation Trust.

The Trustee has agreed a scheme of delegation, under which day-to-day decisions on the use of charitable funds are taken for small amounts by designated fund-holders with the Chief Finance Officer, and for larger amounts by the Charitable Funds Committee. Significant proposals that could impact on the future of the Charity are subject to decision by the Board of Directors of the Trustee.

Charitable Funds Committee

The Trustee has appointed a Charitable Funds Committee to support it in the management and operation of the Charity. The Committee meets sufficiently regularly to discharge its responsibilities and has written terms of reference, approved by the Trustee. As at 31st March 2025 the Members of the Committee are:

Fara Arshad (Non-Executive Director & Committee Chair)
David Curtis (Non-Executive Director)
John Graham (Chief Finance Officer)

The Committee is supported by the Secretary to the Trustee, the Director of Finance and by members of the Foundation Trust's Finance Department. Other Directors or staff may attend meetings as appropriate.

During the year, attendance at meetings of the Committee was as follows:

	June 2024	September 2024	November 2024	February 2025
Fara Arshad	✓	✓	✓	✓
David Curtis	✓	✓	✓	x
John Graham	✓	✓	✓	✓

During the year, the Charitable Funds Committee met four times. Key issues considered by the Committee included-

- Consideration of options for the Charity to be most effective in raising funds and supporting the beneficiaries.
- Affiliated the Charity to NHS Charities Together, to access grant funding made available to NHS Charities via this route.
- Approval of the allocation of the Charity's administration costs between the various funds within the Charity.

Public Benefit

The *Charities Act 2011* requires that all charities can show their activities are of benefit to the public. In undertaking the Charity's activities during the year, the Trustee has had regard to the guidance from the Charity Commission's guidance on ensuring public benefit in accordance with the Act.

The key activities of the Charity to carry out its objectives have been

- Providing grants to enhance the experience of patients who are being cared for by the Foundation Trust, across in-patient, out-patient and community services
- Providing grants to support the welfare of staff working for the Foundation Trust

As noted above, the Trustee is careful to ensure that all grants properly reflect charitable purpose and public benefit, by not replacing funding that falls within the remit of Grant-in-Aid funding through HM Exchequer.

The Trustee has recognised, as a smaller charity with limited resources, the Charity must focus on specific fundraising projects. As part of the further development of the Trust's charity, it was agreed that a Charity Manager would be appointed to a full-time substantive post, subject to adequate

revenue generated by the individual (self-sustaining). Emily Burgin was appointed as the Charity Manager in March 2024.

The Trustee has continued to review all funds (except restricted funds), to ensure that they provide the greatest benefit for the beneficiaries. Where the Trustee concludes that the specific designation is no longer appropriate, the fund will either be consolidated with other designated funds or transferred to the General Fund (the “Everyone Matters” Fund).

Management of Risk

The Trustee has considered the significant risks to which the Charity is exposed. It has agreed that, in the position of the Charity, it would be appropriate to utilise the financial control systems of the Foundation Trust to manage and mitigate those risks, subject to any specific requirements of charitable legislation or regulation.

The Charitable Funds Committee regularly receives and reviews an updated statement of the key risks facing the Charity, based on the structure and format in use by the Foundation Trust. The aim of the Committee and the Trustee is to ensure that all identified risks are monitored and managed actively, and the Trustee has a low tolerance for risk to the charitable funds, or for their mismanagement.

As an NHS Charity, (in accordance with Charity Commission guidance) a full statutory audit is not required, and an Independent Examination is undertaken in 2024/25. This is undertaken by Forvis Mazars LLP, who are independent of the Trustee. The report of the Auditors on the Annual Accounts forms part of this document. The Charity also benefits from regular reviews of key financial systems operated by the Trust, undertaken by the internal audit service to the Foundation Trust.

Financial review of the year

During the year, the Charity continued to be entirely reliant on individual donations received, both from those who have used the Trust’s services and from other members of the public. The Trustee would like to take this opportunity to thank all of those who have generously supported the work of the Charity through the year, either by a donation or through giving freely and generously of their time. The Charity is also eligible to benefit from Gift-Aid declarations made by donors who are UK taxpayers.

As part of its management of risk, the Charitable Funds Committee has adopted a statement of policy related to unacceptable sources of funding, which sets out sources that are not regarded as acceptable and provides for the Committee to consider any cases where significant doubt arises.

During the year, a total of £93,000 (2023/24: £48,000) was donated to the Charity, as shown in the Statement of Activities. Other income and returns on investments were £55,000 (2023/24: £38,000), giving a total income of £148,000 for the year (2023/24: £86,000).

A total of £286,000 (2023/24: £81,000) was utilised by the Trustee towards the achievement of the objectives of the Charity, of which £26,000 (2023/24: £24,000) was utilised to support the administration of the Charity. A breakdown of the expenditure can be seen in Note 4 to the accounts. Physical items that are purchased to support work in the Trust are gifted to the Foundation Trust, on the terms set out earlier in this report, for the use of the beneficiaries of the Charity. Notable items of charitable expenditure included-

Items purchased	
Glideaway guest beds have been purchased to enable EOL patients’ relatives to stay overnight.	£6,262
20 kit bags for Childrens Community team and specialist nurses, which enables the team to carry all necessary equipment in one bag	£6,810
A foldaway bed and visu-lights for the Harebell suite, to provide a more comfortable environment for service users.	£11,483

Contribution towards the installation of CT Scanner	£91,834
Global Tea Party for Nutrition and Hydration week	£1,000
An Iftar celebration meal was purchased to promote inclusion and celebrate this momentous occasion.	£999
Compassionate leadership and self-compassion development programme, training which was made available to all staff	£38,333
A static bike for patient use on ward 45	£4,998
An armchair for Surgical Unit, to provide the patients with a more comfortable and enhanced experience.	£1,674
Items were purchased from the staff lottery fund for the benefit of staff, including items such as: • vouchers for complementary therapies • fridges • staff lockers • toasters • microwaves • staffroom table and chairs All these items were purchased to improve staff morale and promote inclusion.	£8,977

The Trustee is aware of the need to ensure that charitable funds are spent for the benefit of the Charity's beneficiaries, which the donors both expect and require. The Trustee is satisfied that the decrease in the overall level of the fund by £138,000, during the year is reflective of the increase of donations and the utilisation of charitable funds to support the objectives of the Charity.

Fundraising and Donation management

Donations received are generally designated - whilst the donor makes a request of the Trustee as to the purpose the donation can be used for (a designation), the Trustee can choose to utilise its discretion if it considers the donation would be of more benefit to the beneficiaries from a different use. If the donor makes a donation that is conditional on a specific use (a restricted donation), the Trustee can only use the donation for that purpose and must return any amount that cannot be put to the use that was specified.

Donations are received through three main routes: from individuals, from organisations and through third-party events. The Charity has made arrangements for donations to be received on the Charity's behalf by the Foundation Trust's finance office; and there are also arrangements in place for electronic donations through recognised websites and bank transfer arrangements. We encourage donors, where they meet the statutory conditions, to participate in "Gift Aid" arrangements; these increase the value of donations to the Charity by up to 25%. The Trustee provides guidance on appropriate methods of fundraising, based on best practice; and fundraising activities are regularly reviewed by the Charitable Funds Committee. The Charity has adopted a policy statement regarding unacceptable sources of donations, and donations offered from such sources would be refused. No complaints were made to the Charity during the year related to fundraising practices.

As a member of NHS Charities Together, the Charity had the opportunity to apply for a stage 3 grant which exists to support the long-term recovery of the Trust from the effects of Covid. The application for the grant of £93,380 was made during the 2023/24 financial year, this was successful. The first instalment of £15,564 was received during the 2023/24 financial year. However, the project which the Trust proposed, could not be delivered and the funding was placed on pause. The Charity

Manager has re-applied for the remaining funds with a sustainable project proposal and a total of £99,000 has been secured.

Schedule of payments-

- £15,564 received in 2023/24
- £57,498 received in 2024/25
- £25,938 in 2025/26

Investment and Reserves policy

The Trustee recognises its responsibility to invest funds not required immediately for charitable purposes, to prevent the erosion of the funds by inflation and to ensure that as much funding as possible is available for charitable work. The Trustee also recognises the need to ensure that no unnecessary risks are taken with the funds, which leads to a low tolerance of risk in making investment decisions.

The current policy of the Trustee, having regard to the amount of funds available, costs of investment, and risk, is to place the charity's surplus funds on short-term deposit with two high-street banks. The Charitable Funds Committee has considered a proposal for making investments in equities but considered that the balance of risk and reward favoured retaining the current arrangements.

The Trustee has established a policy for reserves, considering the relevant Statement of Recommended Practice and the primary purpose of charitable funds to support beneficiaries, rather than extend the Charity's operations. The policy adopted by the Trustee is, at the start of each financial year, to have sufficient reserves available to fund 24 months of administrative and audit costs. Based on current costs, the Trustee seeks to have a reserve of between £50,000 and £70,000 available as reserves at the start of each year. Restricted funds at the year end total £30k (2024: £22k) and unrestricted funds total £294k (2024: £440k).

Future Plans

Our focus during the year has remained on delivering improvements for staff and patients.

Whilst recognising that the Charity is likely to remain a relatively small fund, over the medium-term the Trustee aims to raise the Charity's profile and thereby increase the amount of donations received. To ensure that the Trustee has the maximum flexibility to direct funds to the best use, we will continue to encourage donors to consider putting funds in the "Everyone Matters" fund.

Over the next three years the Tameside and Glossop IC NHS FT Charitable Fund will be striving to develop and deliver a fundraising strategy.

The strategy will be delivered in line with the Trust's values and behaviours, particularly the ones outlined below.

1. Support the health and wellbeing needs of our community and colleagues.
2. Drive service improvement through high quality research, innovation and transformation.
3. Use of resources efficiently, effectively and sustainably.

As we begin to implement the new strategy, we will move forward with four charity focuses. These include:

1. Equipment - supporting the implementation of the latest, innovative equipment and resources.
2. Education – providing advanced education and training opportunities for staff.
3. Research – enabling exciting research and trial projects to be undertaken.
4. Well-being – supporting and improving staff and patient well-being.

Setting these charity aims is essential for providing direction, measuring success, allocating resources efficiently, guiding strategic planning, and engaging stakeholders.

Approved by the Board of the Trustee on 27 November 2025

Signed by Order of the Board

A handwritten signature in black ink, appearing to read 'D. Wakefield', with a small dot at the end.

David Wakefield
Chair

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

Under the trust deed of the charity and charity law, the trustees are responsible for preparing a Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees are required to prepare the financial statements in accordance with UK Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed [and rules], subject to any material departures disclosed and explained in the financial statements;
- assess the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations or have no realistic alternative but to do so.

The trustees are required to act in accordance with the trust deed [and the rules] of the charity, within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the charity's transactions and disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of the Trustee on 27 November 2025

Signed by Order of the Board



David Wakefield
Chair



John Graham
Executive Chief Finance Officer

Independent Examiner's Report to the Trustees of Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund

I report on the financial statements of Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund for the year ended 31st March 2025, which are set out on pages 11 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees 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 trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund in accordance with section 130 of the 2011 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

~~David Hoose~~

[David Hoose \(Dec 11, 2025 13:52:47 GMT\)](#)

David Hoose, Forvis Mazars LLP
Bank Chambers, 26 Mosley Street
Newcastle
NE1 1DF

Date: 11/12/2025

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund
Statement of Financial Activities for the year ended 31 March 2025

				2024/25	2023/24
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000	Total Funds £000
Income and Endowments					
Donation & legacies	2	35	58	93	48
Transfer between funds		0	0	0	0
Other trading activities - Income from Fundraising Events	3	34	3	37	26
Investment Income	2	18	0	18	12
Total Income and Endowments		87	61	148	86
Expenditure on:					
Raising funds	4	51	9	60	4
Charitable activities	4	182	44	226	77
Total Expenditure		233	53	286	81
Net income/(expenditure)					
		(146)	8	(138)	5
Reconciliation of funds					
Total Funds brought forward		440	22	462	457
Total funds carried forward		294	30	324	462

The notes at pages 12 to 17 form part of this account.

All of the activities of the Charity are classed as continuing.

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund
Statement of Financial Position as at 31 March 2025

			2024/25	2023/24
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000
Fixed Assets				
Investments		0	0	0
Total Fixed Assets		0	0	0
Current Assets				
Debtors	6.1	1	0	1
Cash and Cash Equivalents	6.2	481	30	511
Total Current Assets		482	30	512
Liabilities:				
Creditors: Amounts falling due within one year	7	(144)	(44)	(188)
Net Current Assets		338	(14)	324
Total Assets less Current Liabilities		338	(14)	324
Total Net Assets		338	(14)	324
Funds of the Charity				
Income Funds:				
Restricted	8.1	0	30	30
Unrestricted	8.2	294	0	294
Total Charitable Funds		294	30	324

The notes at pages 12 to 17 form part of this account.

Signed on behalf of the Trustee:



Date

27 November 2025

Notes to the Accounts

1 Accounting Policies

1.1 Accounting Convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Charities SORP (FRS102) and the Charities Act 2011. 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The Trust constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The business model of the Charity is such that its charitable activities are limited to those; which it has sufficient funds to support from the excess of funding received over the costs of administering the Charity. The Charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 4.

The Trustees have reviewed the cash flow forecasts for a period of 12 months from the date of approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period.

Consequently, the Trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments.

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.

Debtors

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

The Trustee has a reasonable expectation that Tameside and Glossop Integrated Care NHS Foundation Trust has adequate resources to continue in operational existence for the foreseeable future. Therefore the accounts have been prepared on a going concern basis, as the Trustee also expect the activities of the Charity to continue.

The accounts are prepared on an accruals basis.

The Charity has applied the small entity exemption and has not produced a Cash Flow Statement.

1.2 Income and Endowments

Income and endowments are included in full in the Statement of Financial Activities as soon as the following three factors are met:

- i) entitlement - arises when a particular resource is receivable or the Charity's right becomes legally enforceable;
- ii) certainty - when there is reasonable certainty that the incoming resource will be received;
- iii) measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.

Legacies

Legacies are accounted for as incoming resources once the receipt of the legacy becomes reasonably certain and quantifiable. For pecuniary legacies this will generally be on the granting of probate. For residuary legacies this will generally be on the earlier of cash receipt, or once confirmation has been received from the representatives of the estates that payment of the legacy will be made, or property transferred and once all conditions attached to the legacy have been fulfilled.

1.3 Expenditure on charitable activities

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the Charity to the expenditure. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Payments made to third parties (including NHS bodies) are in the furtherance of the Trust's charitable objectives, primarily relief of those who are sick. They are accounted for on an accruals basis where the conditions for their payment have been met for where a third party has a reasonable expectation that they will receive the grant. This includes grants paid to NHS bodies. Note 4 details the payments for 2024/25

1.4 Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

Governance costs and support costs relating to charitable activities have been apportioned to the Restricted Funds and Unrestricted Funds on the fund balance at 31 March 2025. The allocation of support and governance costs is analysed in note 4.

The Charity does not employ any staff directly, the administrative staff are employed by Tameside and Glossop Integrated Care NHS Foundation Trust and the management and administrative costs are accounted for on an accruals basis, a recharge is then made to the Charity for the costs.

Historically a calculation has been made for an apportionment of staff salaries, this amount is uplifted every financial year to account for inflation. On an annual basis the administration fee is approved by the Charitable Funds Committee.

1.5 Structure of funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified in the accounts as a Restricted Fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are accounted for as endowment funds. Other funds are classified as Unrestricted Funds. Funds that are not legally restricted, which the Trustee has chosen to earmark for set purposes are classified Designated Funds. The major funds held within these categories are disclosed in notes 8.1 and 8.2.

During the financial year the Foundation Trust sought advice from the Charity Commission in respect of two restricted funds; the Post Graduate Fund and the Diabetes Centre Funds. The Charity Commission advised that The Trustee would need to determine whether the funds are freely expendable or actually formally restricted before they could be transferred to a general fund. Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (eg in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent. They noted that we do not consider the funds to be permanently endowed.

Historically the Postgraduate Centre and Diabetes Centre Funds were set up as Restricted Funds due to the fact that they received a high value of donations and were larger funds at the time. The Funds were not formally Restricted. Therefore, the conclusion was that the funds could be transferred to a general fund. The transfer was transacted during the Financial Year.

1.6 Tax

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable trust for UK income tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Income and Endowments from

	Unrestricted Funds £000	Restricted Funds £000	Total 2024/25 £000	Total 2023/24 £000
Donations from Individuals	35	58	93	36
Legacies	0	0	0	12
Investment Income	18	0	18	12
Total	53	58	111	60

3 Income from other Trading Activities

	Unrestricted Funds £000	Restricted Funds £000	Total 2024/25 £000	Total 2023/24 £000
Other trading activities - Income from Fundraising Events	34	3	37	26
Total	34	3	37	26

4 Expenditure on Charitable Activities

All expenditure has been made as per the expenditure on charitable activities policy, detailed in the Trustees' Report.

	Unrestricted Funds £000	Restricted Funds £000	Total 2024/25 £000	Total 2023/24 £000
Patient welfare and amenities	130	2	132	19
Staff welfare and amenities	24	38	62	28
Raising funds	51	9	60	4
Independent examination fee	5	1	6	6
Management and administrative cost	23	3	26	24
Total	233	53	286	81

5 Total Gross Income from Investments and Cash on Deposit

	2024/25	2023/24
	Total (Held in the UK)	Total (Held in the UK)
	£000	£000
Interest on cash held on deposit (current assets)	18	12
Total	18	12

6 Analysis of Current Assets**6.1 Debtors under 1 year**

	2024/25	2023/24
	Total	Total
	£000	£000
Other Debtors	1	1
Total	1	1

6.2 Analysis of Cash and Cash Equivalents

	2024/25	2023/24
	Total	Total
	£000	£000
RBS Special Interest Bearing Account	71	70
RBS Current Account	10	10
Lloyds Current Account	80	27
Lloyds Investment Account	350	365
Total	511	472

7 Analysis of Current Liabilities and Long Term Creditors**Creditors under 1 year**

	2024/25	2023/24
	Total	Total
	£000	£000
Other Creditors	188	11
Total	188	11

8 Analysis of Charitable Funds

8.1 Restricted Funds

	Balance at 1 April 2024 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2025 c/fwd	Balance at 1 April 2023 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2024 c/fwd	Description of the nature and purpose of each fund
	£000	£000	£000	£000	£000	£000	£000	£000	
Post Graduate Medical Centre (PGMC)	0	0	0	0	5	0	(5)	0	Any charitable purpose but wholly for PGMC
Special Care Baby Unit (SCBU)	6	3	(2)	7	6	1	(1)	6	Any charitable purpose but wholly for SCBU
Diabetes Centre	0	0	0	0	10	0	(10)	0	Any charitable purpose but wholly for Diabetes Centre
Covid 19	16	58	(51)	23	0	16	0	16	Any charitable purpose but wholly for Covid 19
	22	61	(53)	30	21	17	(16)	22	

8.2 Unrestricted Funds

Material Funds	Balance at 1 April 2024 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2025 c/fwd	Balance at 1 April 2023 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2024 c/fwd	Description of the nature and purpose of each fund
	£000	£000	£000	£000	£000	£000	£000	£000	
Harebell Suite	19	8	(15)	12	15	6	(2)	19	Any charitable purpose but wholly for Harebell Suite
Bowel Cancer Fund	26	1	(5)	22	27	1	(2)	26	Any charitable purpose but wholly for Bowel Cancer
ITU/HDU	82	7	(17)	72	95	3	(16)	82	Any charitable purpose but wholly for ITU/HDU
The Everyone Matters Fund	26	8	(27)	7	10	21	(5)	26	Any charitable purpose but wholly for General Purpose of T&G ICFT Charitable Fund
Scanner Appeal Fund	92	0	(92)	0	102	0	(10)	92	Any charitable purpose but wholly for the Scanner Appeal
Staff Lottery Fund	20	15	(14)	21	28	15	(23)	20	Any charitable purpose but wholly for Staff of T&G ICFT
Tameside & Glossop Cancer Fund	33	11	(12)	32	30	8	(5)	33	Any charitable purpose but wholly for the Macmillan Unit
Others (36 funds)	70	19	(24)	65	69	3	(2)	70	Any charitable purpose but wholly for the purpose of the individual fund specified
General Reserve	72	18	(27)	63	60	12	0	72	To satisfy the Reserves policy that sufficient funds are available to cover 24 months of administration and audit fees
	440	87	(233)	294	436	69	(65)	440	

9 Connected Organisations**The Trustee**

Tameside and Glossop Integrated Care NHS Foundation Trust
 Fountain Street
 Ashton-Under-Lyne
 Lancashire
 OL6 9RW

The principal purposes and activities of the Trustee 'Tameside and Glossop Integrated Care NHS Foundation Trust', are to provide patient services and care under the NHS, and promoting and supporting the training and personal development of staff.

Trustee, description of activities undertaken and details of any qualifications expressed by their auditors	2024/25		2023/24	
	Turnover of Connected Organisation	Net Surplus/(Deficit) for the Connected Organisation	Turnover of Connected Organisation	Net Surplus/(Deficit) for the Connected Organisation
	£'000	£'000	£'000	£'000
The Trustee, Tameside and Glossop Integrated Care NHS Foundation Trust - Monies from the Charity are used to purchase items/provide additional support in healthcare activities, benefits for the patients and staff as designated by the Charity.	£377,507	(£12,435)	£315,053	(£38,844)

The Charity seeks to provide patient and staff services, education and care beyond what would be affordable under the NHS.

10 Related Party Transaction

The Charitable Fund has made £176k revenue payments to the Trustee, the Tameside and Glossop Integrated Care NHS Foundation Trust.

There have been no transactions with the members of the key management staff, or parties related with the Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund.

The Summary Financial Statements of the NHS Foundation Trust are included within the annual report of the Trust.

**FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MARCH 2025**

(Charitable Registration No: 1055818)

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Funds

Annual Report for the year ended 31st March 2025

Introduction

The Trustee is pleased to be able to welcome you to this report on the Charity's activities for the year ended on 31st March 2025.

During the year, the Charity has continued to provide grants in support of its charitable objective, set out in the Trust Deed as

“... any charitable purpose or purposes related to the National Health Service wholly or mainly for the services provided by the Tameside and Glossop Integrated Care NHS Foundation Trust”.

We have continued to work to ensure that the Charity can support the work of the Foundation Trust, its patients and staff. Given the resources available to the Charity, the support has mostly been with relatively small grants to provide resources to patients and staff above and beyond that which would be possible through Exchequer funding.

Governance of the Charity

The Trustee

Tameside and Glossop Integrated Care NHS Foundation Trust
Fountain Street
Ashton-Under-Lyne
Lancashire
OL6 9RW

Under the arrangements set out in Section 51 of the *National Health Service Act 2006*, the Trustee of the Charity is Tameside and Glossop Integrated Care NHS Foundation Trust. For the year ended 31st March 2025, the following were Directors of the Trustee

Chair & Non-Executive Directors
Jane McCall, Chair Appointed January 2018. End of Term March 2025.
Dr Farath Arshad, FBCS CITP, CPsychol. Non-Executive Director Appointed February 2021. End of Term January 2027.
Andrea Bennett, Non-Executive Director Appointed January 2023. End of Term December 2025.
David Curtis MBE, Non-Executive Director/Senior Independent Director Appointed January 2020. End of Term December 2025.
Dr Hina Khan, Non-Executive Director Appointed January 2024. End of Term December 2026
Michael Forrest, Non-Executive Director/Deputy Chair Appointed April 2022. End of Term March 2028. .
Executive Directors
Karen James OBE, Chief Executive Appointed October 2014.
Jacqui Burrow, Chief Nurse Appointed March 2025.
Nic Firth, Chief Nurse Appointed November 2022. Stood down in February 2025.

John Graham, Chief Finance Officer Appointed July 2022. Jonathan O'Brien, Chief Operating Officer / Deputy Chief Executive Appointed October 2023. Dilraj Sandher, Medical Director Appointed June 2022.

The Trustee was supported by the Company Secretary, Rebecca McCarthy. Jane McCall's tenure as Chair of the Board came to an end in March 2025; David Wakefield has since taken over as Chair from 1st April 2025.

Directors are appointed by the Foundation Trust, in accordance with the requirements set out in Schedule 7 of the *National Health Service Act 2006*. Executive Directors are usually appointed on contracts of indefinite length. Non-Executive Directors are usually appointed for a term of 3 years, and can be re-appointed for a further term if deemed appropriate. All Directors will receive a tailored induction on appointment, receive continuing professional development during their time on the Board, and are subject to an annual appraisal process. The skills and experience available through the Board's membership are subject to regular review. A Register of Interests is kept in accordance with general NHS requirements and is published by the NHS Foundation Trust.

All the Directors are remunerated by the Foundation Trust for their activities to support the Foundation Trust's work with the NHS. No part of the remuneration of the Directors is attributable to their work in connection with the Charity or re-charged by the Foundation Trust against charitable funds. No Directors have been in receipt of grant support from the Charity, or any other specific benefit (beyond that received by the generality of beneficiaries in respect of grants to support the welfare of Trust staff).

Ensuring appropriate consideration of Charity business

The Board of the Trustee is aware of the need to ensure that, in considering matters related to the Charity, it keeps a clear separation between the interests of the beneficiaries as defined in the Trust Deed, and that of the Foundation Trust. The Trustee continues to adhere to the principle that replacing Exchequer funding with support from the Charity would not be appropriate, and therefore that grants from the Charity will be for items additional to those supported by the taxpayer.

The Charity regularly pays grants to the Foundation Trust (which is its Trustee), for the benefit of the beneficiaries of the Charity. This is considered to be an effective method of delivering benefit to them, as they are defined within the objectives of the Charity, by reference to the NHS and the Foundation Trust. All such grants are paid under conditions which require the Foundation Trust to apply the funds exclusively for charitable purposes, for the purpose agreed by the Trustee, and to account back to the Charity for any sums not so used.

The Trustee is responsible overall for agreeing the strategy of the Charity, its good governance, and ensuring compliance with the statutory and regulatory requirements applicable to registered charities. Detailed work has been delegated to the Charitable Funds Committee, which is appointed by and reports to the Board of Directors of the Trustee.

Charitable business is, for logistical reasons, considered by the Board in connection with their regular meetings, which also consider matters related to the Foundation Trust's activities. However, the Trustee business is considered in a separate session, emphasising the different considerations affecting Charity decisions, and the Secretary will remind the Board of the need to consider the interests of the beneficiaries to the exclusion of the interests of the Foundation Trust.

The Trustee has agreed a scheme of delegation, under which day-to-day decisions on the use of charitable funds are taken for small amounts by designated fund-holders with the Chief Finance Officer, and for larger amounts by the Charitable Funds Committee. Significant proposals that could impact on the future of the Charity are subject to decision by the Board of Directors of the Trustee.

Charitable Funds Committee

The Trustee has appointed a Charitable Funds Committee to support it in the management and operation of the Charity. The Committee meets sufficiently regularly to discharge its responsibilities and has written terms of reference, approved by the Trustee. As at 31st March 2025 the Members of the Committee are:

Fara Arshad (Non-Executive Director & Committee Chair)
David Curtis (Non-Executive Director)
John Graham (Chief Finance Officer)

The Committee is supported by the Secretary to the Trustee, the Director of Finance and by members of the Foundation Trust's Finance Department. Other Directors or staff may attend meetings as appropriate.

During the year, attendance at meetings of the Committee was as follows:

	June 2024	September 2024	November 2024	February 2025
Fara Arshad	✓	✓	✓	✓
David Curtis	✓	✓	✓	x
John Graham	✓	✓	✓	✓

During the year, the Charitable Funds Committee met four times. Key issues considered by the Committee included-

- Consideration of options for the Charity to be most effective in raising funds and supporting the beneficiaries.
- Affiliated the Charity to NHS Charities Together, to access grant funding made available to NHS Charities via this route.
- Approval of the allocation of the Charity's administration costs between the various funds within the Charity.

Public Benefit

The *Charities Act 2011* requires that all charities can show their activities are of benefit to the public. In undertaking the Charity's activities during the year, the Trustee has had regard to the guidance from the Charity Commission's guidance on ensuring public benefit in accordance with the Act.

The key activities of the Charity to carry out its objectives have been

- Providing grants to enhance the experience of patients who are being cared for by the Foundation Trust, across in-patient, out-patient and community services
- Providing grants to support the welfare of staff working for the Foundation Trust

As noted above, the Trustee is careful to ensure that all grants properly reflect charitable purpose and public benefit, by not replacing funding that falls within the remit of Grant-in-Aid funding through HM Exchequer.

The Trustee has recognised, as a smaller charity with limited resources, the Charity must focus on specific fundraising projects. As part of the further development of the Trust's charity, it was agreed that a Charity Manager would be appointed to a full-time substantive post, subject to adequate

revenue generated by the individual (self-sustaining). Emily Burgin was appointed as the Charity Manager in March 2024.

The Trustee has continued to review all funds (except restricted funds), to ensure that they provide the greatest benefit for the beneficiaries. Where the Trustee concludes that the specific designation is no longer appropriate, the fund will either be consolidated with other designated funds or transferred to the General Fund (the “Everyone Matters” Fund).

Management of Risk

The Trustee has considered the significant risks to which the Charity is exposed. It has agreed that, in the position of the Charity, it would be appropriate to utilise the financial control systems of the Foundation Trust to manage and mitigate those risks, subject to any specific requirements of charitable legislation or regulation.

The Charitable Funds Committee regularly receives and reviews an updated statement of the key risks facing the Charity, based on the structure and format in use by the Foundation Trust. The aim of the Committee and the Trustee is to ensure that all identified risks are monitored and managed actively, and the Trustee has a low tolerance for risk to the charitable funds, or for their mismanagement.

As an NHS Charity, (in accordance with Charity Commission guidance) a full statutory audit is not required, and an Independent Examination is undertaken in 2024/25. This is undertaken by Forvis Mazars LLP, who are independent of the Trustee. The report of the Auditors on the Annual Accounts forms part of this document. The Charity also benefits from regular reviews of key financial systems operated by the Trust, undertaken by the internal audit service to the Foundation Trust.

Financial review of the year

During the year, the Charity continued to be entirely reliant on individual donations received, both from those who have used the Trust’s services and from other members of the public. The Trustee would like to take this opportunity to thank all of those who have generously supported the work of the Charity through the year, either by a donation or through giving freely and generously of their time. The Charity is also eligible to benefit from Gift-Aid declarations made by donors who are UK taxpayers.

As part of its management of risk, the Charitable Funds Committee has adopted a statement of policy related to unacceptable sources of funding, which sets out sources that are not regarded as acceptable and provides for the Committee to consider any cases where significant doubt arises.

During the year, a total of £93,000 (2023/24: £48,000) was donated to the Charity, as shown in the Statement of Activities. Other income and returns on investments were £55,000 (2023/24: £38,000), giving a total income of £148,000 for the year (2023/24: £86,000).

A total of £286,000 (2023/24: £81,000) was utilised by the Trustee towards the achievement of the objectives of the Charity, of which £26,000 (2023/24: £24,000) was utilised to support the administration of the Charity. A breakdown of the expenditure can be seen in Note 4 to the accounts. Physical items that are purchased to support work in the Trust are gifted to the Foundation Trust, on the terms set out earlier in this report, for the use of the beneficiaries of the Charity. Notable items of charitable expenditure included-

Items purchased	
Glideaway guest beds have been purchased to enable EOL patients’ relatives to stay overnight.	£6,262
20 kit bags for Childrens Community team and specialist nurses, which enables the team to carry all necessary equipment in one bag	£6,810
A foldaway bed and visu-lights for the Harebell suite, to provide a more comfortable environment for service users.	£11,483

Contribution towards the installation of CT Scanner	£91,834
Global Tea Party for Nutrition and Hydration week	£1,000
An Iftar celebration meal was purchased to promote inclusion and celebrate this momentous occasion.	£999
Compassionate leadership and self-compassion development programme, training which was made available to all staff	£38,333
A static bike for patient use on ward 45	£4,998
An armchair for Surgical Unit, to provide the patients with a more comfortable and enhanced experience.	£1,674
Items were purchased from the staff lottery fund for the benefit of staff, including items such as: • vouchers for complementary therapies • fridges • staff lockers • toasters • microwaves • staffroom table and chairs All these items were purchased to improve staff morale and promote inclusion.	£8,977

The Trustee is aware of the need to ensure that charitable funds are spent for the benefit of the Charity's beneficiaries, which the donors both expect and require. The Trustee is satisfied that the decrease in the overall level of the fund by £138,000, during the year is reflective of the increase of donations and the utilisation of charitable funds to support the objectives of the Charity.

Fundraising and Donation management

Donations received are generally designated - whilst the donor makes a request of the Trustee as to the purpose the donation can be used for (a designation), the Trustee can choose to utilise its discretion if it considers the donation would be of more benefit to the beneficiaries from a different use. If the donor makes a donation that is conditional on a specific use (a restricted donation), the Trustee can only use the donation for that purpose and must return any amount that cannot be put to the use that was specified.

Donations are received through three main routes: from individuals, from organisations and through third-party events. The Charity has made arrangements for donations to be received on the Charity's behalf by the Foundation Trust's finance office; and there are also arrangements in place for electronic donations through recognised websites and bank transfer arrangements. We encourage donors, where they meet the statutory conditions, to participate in "Gift Aid" arrangements; these increase the value of donations to the Charity by up to 25%. The Trustee provides guidance on appropriate methods of fundraising, based on best practice; and fundraising activities are regularly reviewed by the Charitable Funds Committee. The Charity has adopted a policy statement regarding unacceptable sources of donations, and donations offered from such sources would be refused. No complaints were made to the Charity during the year related to fundraising practices.

As a member of NHS Charities Together, the Charity had the opportunity to apply for a stage 3 grant which exists to support the long-term recovery of the Trust from the effects of Covid. The application for the grant of £93,380 was made during the 2023/24 financial year, this was successful. The first instalment of £15,564 was received during the 2023/24 financial year. However, the project which the Trust proposed, could not be delivered and the funding was placed on pause. The Charity

Manager has re-applied for the remaining funds with a sustainable project proposal and a total of £99,000 has been secured.

Schedule of payments-

- £15,564 received in 2023/24
- £57,498 received in 2024/25
- £25,938 in 2025/26

Investment and Reserves policy

The Trustee recognises its responsibility to invest funds not required immediately for charitable purposes, to prevent the erosion of the funds by inflation and to ensure that as much funding as possible is available for charitable work. The Trustee also recognises the need to ensure that no unnecessary risks are taken with the funds, which leads to a low tolerance of risk in making investment decisions.

The current policy of the Trustee, having regard to the amount of funds available, costs of investment, and risk, is to place the charity's surplus funds on short-term deposit with two high-street banks. The Charitable Funds Committee has considered a proposal for making investments in equities but considered that the balance of risk and reward favoured retaining the current arrangements.

The Trustee has established a policy for reserves, considering the relevant Statement of Recommended Practice and the primary purpose of charitable funds to support beneficiaries, rather than extend the Charity's operations. The policy adopted by the Trustee is, at the start of each financial year, to have sufficient reserves available to fund 24 months of administrative and audit costs. Based on current costs, the Trustee seeks to have a reserve of between £50,000 and £70,000 available as reserves at the start of each year. Restricted funds at the year end total £30k (2024: £22k) and unrestricted funds total £294k (2024: £440k).

Future Plans

Our focus during the year has remained on delivering improvements for staff and patients.

Whilst recognising that the Charity is likely to remain a relatively small fund, over the medium-term the Trustee aims to raise the Charity's profile and thereby increase the amount of donations received. To ensure that the Trustee has the maximum flexibility to direct funds to the best use, we will continue to encourage donors to consider putting funds in the "Everyone Matters" fund.

Over the next three years the Tameside and Glossop IC NHS FT Charitable Fund will be striving to develop and deliver a fundraising strategy.

The strategy will be delivered in line with the Trust's values and behaviours, particularly the ones outlined below.

1. Support the health and wellbeing needs of our community and colleagues.
2. Drive service improvement through high quality research, innovation and transformation.
3. Use of resources efficiently, effectively and sustainably.

As we begin to implement the new strategy, we will move forward with four charity focuses. These include:

1. Equipment - supporting the implementation of the latest, innovative equipment and resources.
2. Education – providing advanced education and training opportunities for staff.
3. Research – enabling exciting research and trial projects to be undertaken.
4. Well-being – supporting and improving staff and patient well-being.

Setting these charity aims is essential for providing direction, measuring success, allocating resources efficiently, guiding strategic planning, and engaging stakeholders.

Approved by the Board of the Trustee on 27 November 2025

Signed by Order of the Board

A handwritten signature in black ink, appearing to read 'D. Wakefield', with a small dot at the end.

David Wakefield
Chair

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

Under the trust deed of the charity and charity law, the trustees are responsible for preparing a Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees are required to prepare the financial statements in accordance with UK Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed [and rules], subject to any material departures disclosed and explained in the financial statements;
- assess the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations or have no realistic alternative but to do so.

The trustees are required to act in accordance with the trust deed [and the rules] of the charity, within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the charity's transactions and disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of the Trustee on 27 November 2025

Signed by Order of the Board



David Wakefield
Chair



John Graham
Executive Chief Finance Officer

Independent Examiner's Report to the Trustees of Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund

I report on the financial statements of Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund for the year ended 31st March 2025, which are set out on pages 11 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees 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 trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund in accordance with section 130 of the 2011 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



[David Hoose \(Dec 11, 2025 13:52:47 GMT\)](#)

David Hoose, Forvis Mazars LLP
Bank Chambers, 26 Mosley Street
Newcastle
NE1 1DF

Date: 11/12/2025

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund
Statement of Financial Activities for the year ended 31 March 2025

				2024/25	2023/24
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000	Total Funds £000
Income and Endowments					
Donation & legacies	2	35	58	93	48
Transfer between funds		0	0	0	0
Other trading activities - Income from Fundraising Events	3	34	3	37	26
Investment Income	2	18	0	18	12
Total Income and Endowments		87	61	148	86
Expenditure on:					
Raising funds	4	51	9	60	4
Charitable activities	4	182	44	226	77
Total Expenditure		233	53	286	81
Net income/(expenditure)					
		(146)	8	(138)	5
Reconciliation of funds					
Total Funds brought forward		440	22	462	457
Total funds carried forward		294	30	324	462

The notes at pages 12 to 17 form part of this account.

All of the activities of the Charity are classed as continuing.

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund
Statement of Financial Position as at 31 March 2025

			2024/25	2023/24
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000
Fixed Assets				
Investments		0	0	0
Total Fixed Assets		0	0	0
Current Assets				
Debtors	6.1	1	0	1
Cash and Cash Equivalents	6.2	481	30	511
Total Current Assets		482	30	512
Liabilities:				
Creditors: Amounts falling due within one year	7	(144)	(44)	(188)
Net Current Assets		338	(14)	324
Total Assets less Current Liabilities		338	(14)	324
Total Net Assets		338	(14)	324
Funds of the Charity				
Income Funds:				
Restricted	8.1	0	30	30
Unrestricted	8.2	294	0	294
Total Charitable Funds		294	30	324

The notes at pages 12 to 17 form part of this account.

Signed on behalf of the Trustee:



Date

27 November 2025

Notes to the Accounts

1 Accounting Policies

1.1 Accounting Convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Charities SORP (FRS102) and the Charities Act 2011. 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The Trust constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The business model of the Charity is such that its charitable activities are limited to those; which it has sufficient funds to support from the excess of funding received over the costs of administering the Charity. The Charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 4.

The Trustees have reviewed the cash flow forecasts for a period of 12 months from the date of approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period.

Consequently, the Trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments.

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.

Debtors

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

The Trustee has a reasonable expectation that Tameside and Glossop Integrated Care NHS Foundation Trust has adequate resources to continue in operational existence for the foreseeable future. Therefore the accounts have been prepared on a going concern basis, as the Trustee also expect the activities of the Charity to continue.

The accounts are prepared on an accruals basis.

The Charity has applied the small entity exemption and has not produced a Cash Flow Statement.

1.2 Income and Endowments

Income and endowments are included in full in the Statement of Financial Activities as soon as the following three factors are met:

- i) entitlement - arises when a particular resource is receivable or the Charity's right becomes legally enforceable;
- ii) certainty - when there is reasonable certainty that the incoming resource will be received;
- iii) measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.

Legacies

Legacies are accounted for as incoming resources once the receipt of the legacy becomes reasonably certain and quantifiable. For pecuniary legacies this will generally be on the granting of probate. For residuary legacies this will generally be on the earlier of cash receipt, or once confirmation has been received from the representatives of the estates that payment of the legacy will be made, or property transferred and once all conditions attached to the legacy have been fulfilled.

1.3 Expenditure on charitable activities

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the Charity to the expenditure. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Payments made to third parties (including NHS bodies) are in the furtherance of the Trust's charitable objectives, primarily relief of those who are sick. They are accounted for on an accruals basis where the conditions for their payment have been met for where a third party has a reasonable expectation that they will receive the grant. This includes grants paid to NHS bodies. Note 4 details the payments for 2024/25

1.4 Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

Governance costs and support costs relating to charitable activities have been apportioned to the Restricted Funds and Unrestricted Funds on the fund balance at 31 March 2025. The allocation of support and governance costs is analysed in note 4.

The Charity does not employ any staff directly, the administrative staff are employed by Tameside and Glossop Integrated Care NHS Foundation Trust and the management and administrative costs are accounted for on an accruals basis, a recharge is then made to the Charity for the costs.

Historically a calculation has been made for an apportionment of staff salaries, this amount is uplifted every financial year to account for inflation. On an annual basis the administration fee is approved by the Charitable Funds Committee.

1.5 Structure of funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified in the accounts as a Restricted Fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are accounted for as endowment funds. Other funds are classified as Unrestricted Funds. Funds that are not legally restricted, which the Trustee has chosen to earmark for set purposes are classified Designated Funds. The major funds held within these categories are disclosed in notes 8.1 and 8.2.

During the financial year the Foundation Trust sought advice from the Charity Commission in respect of two restricted funds; the Post Graduate Fund and the Diabetes Centre Funds. The Charity Commission advised that The Trustee would need to determine whether the funds are freely expendable or actually formally restricted before they could be transferred to a general fund. Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (eg in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent. They noted that we do not consider the funds to be permanently endowed.

Historically the Postgraduate Centre and Diabetes Centre Funds were set up as Restricted Funds due to the fact that they received a high value of donations and were larger funds at the time. The Funds were not formally Restricted. Therefore, the conclusion was that the funds could be transferred to a general fund. The transfer was transacted during the Financial Year.

1.6 Tax

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable trust for UK income tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Income and Endowments from

	Unrestricted Funds £000	Restricted Funds £000	Total 2024/25 £000	Total 2023/24 £000
Donations from Individuals	35	58	93	36
Legacies	0	0	0	12
Investment Income	18	0	18	12
Total	53	58	111	60

3 Income from other Trading Activities

	Unrestricted Funds £000	Restricted Funds £000	Total 2024/25 £000	Total 2023/24 £000
Other trading activities - Income from Fundraising Events	34	3	37	26
Total	34	3	37	26

4 Expenditure on Charitable Activities

All expenditure has been made as per the expenditure on charitable activities policy, detailed in the Trustees' Report.

	Unrestricted Funds £000	Restricted Funds £000	Total 2024/25 £000	Total 2023/24 £000
Patient welfare and amenities	130	2	132	19
Staff welfare and amenities	24	38	62	28
Raising funds	51	9	60	4
Independent examination fee	5	1	6	6
Management and administrative cost	23	3	26	24
Total	233	53	286	81

5 Total Gross Income from Investments and Cash on Deposit

	2024/25	2023/24
	Total (Held in the UK)	Total (Held in the UK)
	£000	£000
Interest on cash held on deposit (current assets)	18	12
Total	18	12

6 Analysis of Current Assets**6.1 Debtors under 1 year**

	2024/25	2023/24
	Total	Total
	£000	£000
Other Debtors	1	1
Total	1	1

6.2 Analysis of Cash and Cash Equivalents

	2024/25	2023/24
	Total	Total
	£000	£000
RBS Special Interest Bearing Account	71	70
RBS Current Account	10	10
Lloyds Current Account	80	27
Lloyds Investment Account	350	365
Total	511	472

7 Analysis of Current Liabilities and Long Term Creditors**Creditors under 1 year**

	2024/25	2023/24
	Total	Total
	£000	£000
Other Creditors	188	11
Total	188	11

8 Analysis of Charitable Funds

8.1 Restricted Funds

	Balance at 1 April 2024 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2025 c/fwd	Balance at 1 April 2023 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2024 c/fwd	Description of the nature and purpose of each fund
	£000	£000	£000	£000	£000	£000	£000	£000	
Post Graduate Medical Centre (PGMC)	0	0	0	0	5	0	(5)	0	Any charitable purpose but wholly for PGMC
Special Care Baby Unit (SCBU)	6	3	(2)	7	6	1	(1)	6	Any charitable purpose but wholly for SCBU
Diabetes Centre	0	0	0	0	10	0	(10)	0	Any charitable purpose but wholly for Diabetes Centre
Covid 19	16	58	(51)	23	0	16	0	16	Any charitable purpose but wholly for Covid 19
	22	61	(53)	30	21	17	(16)	22	

8.2 Unrestricted Funds

Material Funds	Balance at 1 April 2024 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2025 c/fwd	Balance at 1 April 2023 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2024 c/fwd	Description of the nature and purpose of each fund
	£000	£000	£000	£000	£000	£000	£000	£000	
Harebell Suite	19	8	(15)	12	15	6	(2)	19	Any charitable purpose but wholly for Harebell Suite
Bowel Cancer Fund	26	1	(5)	22	27	1	(2)	26	Any charitable purpose but wholly for Bowel Cancer
ITU/HDU	82	7	(17)	72	95	3	(16)	82	Any charitable purpose but wholly for ITU/HDU
The Everyone Matters Fund	26	8	(27)	7	10	21	(5)	26	Any charitable purpose but wholly for General Purpose of T&G ICFT Charitable Fund
Scanner Appeal Fund	92	0	(92)	0	102	0	(10)	92	Any charitable purpose but wholly for the Scanner Appeal
Staff Lottery Fund	20	15	(14)	21	28	15	(23)	20	Any charitable purpose but wholly for Staff of T&G ICFT
Tameside & Glossop Cancer Fund	33	11	(12)	32	30	8	(5)	33	Any charitable purpose but wholly for the Macmillan Unit
Others (36 funds)	70	19	(24)	65	69	3	(2)	70	Any charitable purpose but wholly for the purpose of the individual fund specified
General Reserve	72	18	(27)	63	60	12	0	72	To satisfy the Reserves policy that sufficient funds are available to cover 24 months of administration and audit fees
	440	87	(233)	294	436	69	(65)	440	

9 Connected Organisations**The Trustee**

Tameside and Glossop Integrated Care NHS Foundation Trust
 Fountain Street
 Ashton-Under-Lyne
 Lancashire
 OL6 9RW

The principal purposes and activities of the Trustee 'Tameside and Glossop Integrated Care NHS Foundation Trust', are to provide patient services and care under the NHS, and promoting and supporting the training and personal development of staff.

Trustee, description of activities undertaken and details of any qualifications expressed by their auditors	2024/25		2023/24	
	Turnover of Connected Organisation	Net Surplus/(Deficit) for the Connected Organisation	Turnover of Connected Organisation	Net Surplus/(Deficit) for the Connected Organisation
	£'000	£'000	£'000	£'000
The Trustee, Tameside and Glossop Integrated Care NHS Foundation Trust - Monies from the Charity are used to purchase items/provide additional support in healthcare activities, benefits for the patients and staff as designated by the Charity.	£377,507	(£12,435)	£315,053	(£38,844)

The Charity seeks to provide patient and staff services, education and care beyond what would be affordable under the NHS.

10 Related Party Transaction

The Charitable Fund has made £176k revenue payments to the Trustee, the Tameside and Glossop Integrated Care NHS Foundation Trust.

There have been no transactions with the members of the key management staff, or parties related with the Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund.

The Summary Financial Statements of the NHS Foundation Trust are included within the annual report of the Trust.

Accounts

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

(Charitable Registration No: 1055818)

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Funds

Annual Report for the year ended 31st March 2024

Introduction

The Trustee is pleased to be able to welcome you to this report on the Charity's activities for the year ended on 31st March 2024.

During the year, the Charity has continued to provide grants in support of its charitable objective, set out in the Trust Deed as-

“... any charitable purpose or purposes related to the National Health Service wholly or mainly for the services provided by the Tameside and Glossop Integrated Care NHS Foundation Trust”.

We have continued to work to ensure that the Charity can support the work of the Foundation Trust, its patients and staff. Given the resources available to the Charity, the support has mostly been with relatively small grants to provide resources to patients and staff above and beyond that which would be possible through Exchequer funding.

Governance of the Charity

The Trustee

Tameside and Glossop Integrated Care NHS Foundation Trust
Fountain Street
Ashton-Under-Lyne
Lancashire
OL6 9RW

Under the arrangements set out in Section 51 of the *National Health Service Act 2006*, the Trustee of the Charity is Tameside and Glossop Integrated Care NHS Foundation Trust. For the year ended 31st March 2024, the following were Directors of the Trustee-

Jane McCall (Chair)
Farath (Fara) Arshad
Andrea Bennett
Sallie Bridgen (Deputy Chair until January 24)
Patricia Cavanagh (until October 23)
David Curtis
Nicola Firth
Michael Forrest (Deputy Chair from 1 Feb 24)

Jonathan O'Brien (from October 23)
Deepak Agnihotri (appointed May 23)
Dr Hina Khan (from January 24)
John Graham
Karen James
Dilraj Sandher

Sallie Bridgen, Non-Executive Director, left the Trust at the end of her term January 2024. Michael Forrest, Non-Executive Director, became the Deputy Chair from 1 February 2024.

The Trustee was supported by the Company Secretary, Susan Rudd. The Trustee is chaired by Jane McCall, as Chair of the Board.

Directors are appointed by the Foundation Trust, in accordance with the requirements set out in Schedule 7 of the *National Health Service Act 2006*. Executive Directors are usually appointed on contracts of indefinite length. In line with guidance from NHS Improvement, Non-Executive Directors are usually appointed for a term of 3 years, renewable once. All Directors will receive a tailored induction on appointment, receive continuing professional development during their time on the Board, and are subject to an annual appraisal process. The skills and experience available through

the Board's membership are subject to regular review. A Register of Interests is kept in accordance with general NHS requirements and is published by the NHS Foundation Trust.

All of the Directors are remunerated by the Foundation Trust for their activities to support the Foundation Trust's work with the NHS. No part of the remuneration of the Directors is attributable to their work in connection with the Charity or re-charged by the Foundation Trust against charitable funds. No Directors have been in receipt of grant support from the Charity, or any other specific benefit (beyond that received by the generality of beneficiaries in respect of grants to support the welfare of Trust staff).

Ensuring appropriate consideration of Charity business

The Board of the Trustee is aware of the need to ensure that, in considering matters related to the Charity, it keeps a clear separation between the interests of the beneficiaries as defined in the Trust Deed, and that of the Foundation Trust. The Trustee continues to adhere to the principle that replacing Exchequer funding with support from the Charity would not be appropriate, and therefore that grants from the Charity will be for items additional to those supported by the taxpayer.

The Charity regularly pays grants to the Foundation Trust (which is its Trustee), for the benefit of the beneficiaries of the Charity. This is considered to be an effective method of delivering benefit to them, as they are defined within the objectives of the Charity, by reference to the NHS and the Foundation Trust. All such grants are paid under conditions which require the Foundation Trust to apply the funds exclusively for charitable purposes, for the purpose agreed by the Trustee, and to account back to the Charity for any sums not so used.

The Trustee is responsible overall for agreeing the strategy of the Charity, its good governance, and ensuring compliance with the statutory and regulatory requirements applicable to registered charities. Detailed work has been delegated to the Charitable Funds Committee, which is appointed by and reports to the Board of Directors of the Trustee.

Charitable business is, for logistical reasons, considered by the Board in connection with their regular meetings, which also consider matters related to the Foundation Trust's activities. However, the Trustee business is considered in a separate session, emphasising the different considerations affecting Charity decisions, and the Secretary will remind the Board of the need to consider the interests of the beneficiaries to the exclusion of the interests of the Foundation Trust.

The Trustee has agreed a scheme of delegation, under which day-to-day decisions on the use of charitable funds are taken for small amounts by designated fund-holders with the Chief Finance Officer, and for larger amounts by the Charitable Funds Committee. Significant proposals that could impact on the future of the Charity are subject to decision by the Board of Directors of the Trustee.

Charitable Funds Committee

The Trustee has appointed a Charitable Funds Committee to support it in the management and operation of the Charity. The Committee meets sufficiently regularly to discharge its responsibilities and has written terms of reference, approved by the Trustee. At 31st March 2024 the Members of the Committee are:

Fara Arshad (Committee Chair)
David Curtis
John Graham

The Committee is supported by the Secretary to the Trustee, and by members of the Foundation Trust's Finance Department. Other Directors or staff may attend meetings as appropriate.

During the year, attendance at meetings of the Committee was as follows:

	September 2023	February 2024
Fara Arshad	✓	✓
David Curtis	✓	✓
John Graham	✓	X

During the year, the Charitable Funds Committee met three times. Key issues considered by the Committee included-

- Consideration of options for the Charity to be most effective in raising funds and supporting the beneficiaries.
- Affiliated the Charity to NHS Charities Together, to access grant funding made available to NHS Charities via this route.
- Approval of the allocation of the Charity's administration costs between the various funds within the Charity.

Public Benefit

The *Charities Act 2011* requires that all charities can show their activities are of benefit to the public. In undertaking the Charity's activities during the year, the Trustee has had regard to the guidance from the Charity Commission's guidance on ensuring public benefit in accordance with the Act.

The key activities of the Charity to carry out its objectives have been-

- Providing grants to enhance the experience of patients who are being cared for by the Foundation Trust, across in-patient, out-patient and community services
- Providing grants to support the welfare of staff working for the Foundation Trust

As noted above, the Trustee is careful to ensure that all grants properly reflect charitable purpose and public benefit, by not replacing funding that falls within the remit of Grant-in-Aid funding through HM Exchequer.

The Trustee has recognised, as a smaller charity with limited resources, the Charity must focus on specific fundraising projects. As part of the further development of the Trust's charity, it was agreed that a charity manager would be appointed to a full-time substantive post, subject to adequate revenue generated by the individual (self-sustaining). Emily Burgin was appointed as the Charity Manager in March 2024.

The Trustee has continued to review all funds (except restricted funds), to ensure that they provide the greatest benefit for the beneficiaries. Where the Trustee concludes that the specific designation is no longer appropriate, the fund will either be consolidated with other designated funds or transferred to the General Fund (the "Everyone Matters" Fund).

Management of Risk

The Trustee has considered the significant risks to which the Charity is exposed. It has agreed that, in the position of the Charity, it would be appropriate to utilise the financial control systems of the Foundation Trust to manage and mitigate those risks, subject to any specific requirements of charitable legislation or regulation.

The Charitable Funds Committee regularly receives and reviews an updated statement of the key risks facing the Charity, based on the structure and format in use by the Foundation Trust. The aim of the Committee and the Trustee is to ensure that all identified risks are monitored and managed

actively, and the Trustee has a low tolerance for risk to the charitable funds, or for their mismanagement.

As an NHS Charity, (in accordance with Charity Commission guidance) a full statutory audit is not required, and an Independent Examination is undertaken in 2023/24. This is undertaken by Grant Thornton UK LLP, who are independent of the Trustee. The report of the Auditors on the Annual Accounts forms part of this document. The Charity also benefits from regular reviews of key financial systems operated by the Trust, undertaken by the internal audit service to the Foundation Trust.

Financial review of the year

During the year, the Charity continued to be entirely reliant on individual donations received, both from those who have used the Trust's services and from other members of the public. The Trustee would like to take this opportunity to thank all of those who have generously supported the work of the Charity through the year, either by a donation or through giving freely and generously of their time. The Charity is also eligible to benefit from Gift-Aid declarations made by donors who are UK taxpayers.

As part of its management of risk, the Charitable Funds Committee has adopted a statement of policy related to unacceptable sources of funding, which sets out sources that are not regarded as acceptable and provides for the Committee to consider any cases where significant doubt arises.

During the year, a total of £48,000 (2022/23: £24,000) was donated to the Charity, as shown in the Statement of Activities. Other income and returns on investments were £38,000 (2022/23: £27,000), giving a total income of £86,000 for the year (2022/23: £51,000).

A total of £81,000 (2022/23: £91,000) was utilised by the Trustee towards the achievement of the objectives of the Charity, of which £24,000 (2022/23: £24,000) was utilised to support the administration of the Charity. A breakdown of the expenditure can be seen in Note 4 to the accounts. Physical items that are purchased to support work in the Trust are gifted to the Foundation Trust, on the terms set out earlier in this report, for the use of the beneficiaries of the Charity. Notable items of charitable expenditure included-

Items purchased	
3 Glideaway guest beds have been purchased to enable EOL patients' relatives to stay overnight.	£2,050
A bench with full back has been purchased for the breaking bad news room, to ensure that the area is more comfortable for the relatives.	£4,354
A Sara Stedy standing aid has been purchased for the benefit of the patients on ward 42.	£930
Chairs and a table were purchased for the critical care staff kitchen, to provide a comfortable space for the staff to relax during their break.	£2,397
Flags and bunting were purchased to enable both staff and patients to participate in the Coronation celebrations.	£912
An Iftar celebration meal was purchased for 60 people to promote inclusion and celebrate this momentous occasion.	£1,013
A contribution was made to the Everyone Matters Awards, to ensure that the staff achievements were recognised and celebrated.	£10,000
Soft seating has been purchased for the relative's room on AMU, to provide a comfortable environment for the patients' relatives.	£2,071
Two sofas were purchased for the breaking bad news area in the endoscopy department.	£1,108
Furniture was purchased for the MRI modular area, to provide the patients with a more comfortable and enhanced experience.	£1,699

Items were purchased from the staff lottery fund for the benefit of staff, including items for the Tameside Pride, cupcakes, catering for buffets, vouchers for complementary therapies, fridges, a bench, wellbeing boxes, staff lockers, toasters, fans, radios, microwaves and ice lollies for NHS 75 Years celebration. All these items were purchased to improve staff morale and promote inclusion.	£23,233
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The Trustee is aware of the need to ensure that charitable funds are spent for the benefit of the Charity's beneficiaries, which the donors both expect and require. The Trustee is satisfied that the increase in the overall level of the fund by £5,000, during the course of the year is reflective of the increase of donations and the utilisation of charitable funds to support the objectives of the Charity.

Fundraising and Donation management

Donations received are generally designated - whilst the donor makes a request of the Trustee as to the purpose the donation can be used for (a designation), the Trustee can choose to utilise its discretion if it considers the donation would be of more benefit to the beneficiaries from a different use. If the donor makes a donation that is conditional on a specific use (a restricted donation), the Trustee can only use the donation for that purpose and must return any amount that cannot be put to the use that was specified.

Donations are received through three main routes: from individuals, from organisations and through third-party events. The Charity has made arrangements for donations to be received on the Charity's behalf by the Foundation Trust's finance office; and there are also arrangements in place for electronic donations through recognised websites and bank transfer arrangements. We encourage donors, where they meet the statutory conditions, to participate in "Gift Aid" arrangements; these increase the value of donations to the Charity by up to 25%. The Trustee provides guidance on appropriate methods of fundraising, based on best practice; and fundraising activities are regularly reviewed by the Charitable Funds Committee. The Charity has adopted a policy statement regarding unacceptable sources of donations, and donations offered from such sources would be refused. No complaints were made to the Charity during the year related to fundraising practices.

As a member of NHS Charities Together, the Charity had the opportunity to apply for a stage 3 grant which exists to support the long-term recovery of the Trust from the effects of Covid. The application for the grant of £93,380 was made during the last financial year, this was successful. The first instalment of £15,564 was received during the 2023/24 financial year. However, the project which the Trust proposed, could not be delivered and the funding was placed on pause. The Charity Manager has re-applied for the remaining funds with a sustainable project proposal and a total of £99,000 has been secured.

Schedule of payments-

- £15,564 received in 2023/24
- £57,498 in 2024/25
- £25,938 in 2025/26

Investment and Reserves policy

The Trustee recognises its responsibility to invest funds not required immediately for charitable purposes, to prevent the erosion of the funds by inflation and to ensure that as much funding as possible is available for charitable work. The Trustee also recognises the need to ensure that no unnecessary risks are taken with the funds, which leads to a low tolerance of risk in making investment decisions.

The current policy of the Trustee, having regard to the amount of funds available, costs of investment, and risk, is to place the charity's surplus funds on short-term deposit with two high-street banks. The

Charitable Funds Committee has considered a proposal for making investments in equities but considered that the balance of risk and reward favoured retaining the current arrangements.

The Trustee has established a policy for reserves, considering the relevant Statement of Recommended Practice and the primary purpose of charitable funds to support beneficiaries, rather than extend the Charity's operations. The policy adopted by the Trustee is, at the start of each financial year, to have sufficient reserves available to fund 24 months of administrative and audit costs. Based on current costs, the Trustee seeks to have a minimum reserve of between £40,000 and £60,000 available as reserves at the start of each year.

Future Plans

Our focus during the year has remained on delivering improvements for staff and patients.

Whilst recognising that the Charity is likely to remain a relatively small fund, over the medium-term the Trustee aims to raise the Charity's profile, and thereby increase the amount of donations received. To ensure that the Trustee has the maximum flexibility to direct funds to the best use, we will continue to encourage donors to consider putting funds in the "Everyone Matters" fund.

Over the next three years the Tameside and Glossop IC NHS FT Charitable Fund will be striving to develop and deliver a fundraising strategy.

The strategy will be delivered in line with the Trust's values and behaviours, particularly the ones outlined below.

1. Support the health and wellbeing needs of our community and colleagues.
2. Drive service improvement through high quality research, innovation and transformation.
3. Use of resources efficiently, effectively and sustainably.

As we begin to implement the new strategy, we will move forward with four charity focuses. These include: –

1. Equipment – supporting the implementation of the latest, innovative equipment and resources.
2. Education – providing advanced education and training opportunities for staff.
3. Research – enabling exciting research and trial projects to be undertaken.
4. Well-being – supporting and improving staff and patient well-being.

Setting these charity aims is essential for providing direction, measuring success, allocating resources efficiently, guiding strategic planning, and engaging stakeholders.

Approved by the Board of the Trustee on 28th November 2024.

Signed by Order of the Board



Jane McCall
Chair

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

Under the trust deed of the charity and charity law, the trustees are responsible for preparing a Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees are required to prepare the financial statements in accordance with UK Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed [and rules], subject to any material departures disclosed and explained in the financial statements;
- assess the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations or have no realistic alternative but to do so.

The trustees are required to act in accordance with the trust deed [and the rules] of the charity, within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the charity's transactions and disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of the Trustee on 28th November 2024.

Signed by Order of the Board



Jane McCall
Chair



John Graham
Executive Chief Finance Officer

Independent examiner's report to the corporate trustee of Tameside & Glossop Integrated Care NHS Foundation Trust Charitable Funds

I report on the accounts of Tameside & Glossop Integrated Care NHS Foundation Trust Charitable Funds (the "charity") for the year ended 31 March 2024, which are set out on pages 10 to 17.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011;
 - to prepare accounts which accord with the accounting records; and
 - to comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008

have not been met.

- There is one matter to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. This relates to the Charitable Fund's governing document, which cannot be located by the Trustees. The governing document is a regulatory requirement and legal document, setting out the objects, powers, governance arrangements and any other specific rules for that charity. The Charity Commission, as the regulator for the sector, requires that all trustees have a copy of this document. As part of their duties, it is recommended that Trustees review the document every year to ensure it remains fit for purpose, and this annual review has not occurred in 2023-24. As a result, I have not been able to check if the Trustees have met all of their duties and obligations, as set out in the governing document. The Independent examiner's statement presented here therefore precludes giving any assurance in relation to matters and practices connected with the Charitable Fund's governing document.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a comparison of the accounts with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as corporate trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement above.

Respective responsibilities of corporate trustee and examiner

The charity's corporate trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Your attention is drawn to the fact that the charity's trustees have prepared the charity's accounts in accordance with the Statement of Recommended Practice '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 (FRS 102) (effective 1 January 2019) issued in October 2019 in preference to the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005)' issued in April 2005 which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has been withdrawn.

I understand that the charity's trustee has done this in order for the charity's accounts to give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Use of this report

This report is in respect of an examination carried out under section 145 of the Charities Act 2011. This report is made solely to the charity's corporate trustee, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. 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.

Michael Green

Michael Green

Grant Thornton UK LLP
Chartered Accountants

Manchester

4 December 2024

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund
Statement of Financial Activities for the year ended 31 March 2024

				2023/24	2022/23
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000	Total Funds £000
Income and Endowments					
Donation & legacies	2	32	16	48	24
Transfer between funds		14	(14)	0	0
Other trading activities - Income from Fundraising Events	3	26	0	26	24
Investment Income	2	12	0	12	3
Total Income and Endowments		84	2	86	51
Expenditure on:					
Raising funds	4	4	0	4	4
Charitable activities	4	76	1	77	87
Total Expenditure		80	1	81	91
Net income/(expenditure)		4	1	5	(40)
Reconciliation of funds					
Total Funds brought forward		436	21	457	497
Total funds carried forward		440	22	462	457

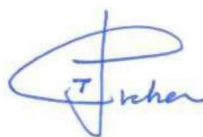
The notes at pages 12 to 17 form part of this account.

All of the activities of the Charity are classed as continuing.

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund
Statement of Financial Position as at 31 March 2024

				2023/24	2022/23
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000	Total Funds £000
Fixed Assets					
Investments		0	0	0	3
Total Fixed Assets		0	0	0	3
Current Assets					
Debtors	6.1	1	0	1	1
Cash and Cash Equivalents	6.2	450	22	472	489
Total Current Assets		451	22	473	490
Liabilities:					
Creditors: Amounts falling due within one year	7	(11)	0	(11)	(36)
Net Current Assets		440	22	462	457
Total Assets less Current Liabilities		440	22	462	457
Total Net Assets		440	22	462	457
Funds of the Charity					
Income Funds:					
Restricted	8.1	0	22	22	21
Unrestricted	8.2	440	0	440	436
Total Charitable Funds		440	22	462	457

The notes at pages 12 to 17 form part of this account.



Signed on behalf of the Trustee:

Date

28th November 2024

Notes to the Accounts

1 Accounting Policies

1.1 Accounting Convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Charities SORP (FRS102) and the Charities Act 2011, 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The Trust constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The business model of the Charity is such that its charitable activities are limited to those; which it has sufficient funds to support from the excess of funding received over the costs of administering the Charity. The Charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 4.

The Trustees have reviewed the cash flow forecasts for a period of 12 months from the date of approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period.

Consequently, the Trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments.

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.

Debtors

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

The Trustee has a reasonable expectation that Tameside and Glossop Integrated Care NHS Foundation Trust has adequate resources to continue in operational existence for the foreseeable future. Therefore the accounts have been prepared on a going concern basis, as the Trustee also expect the activities of the Charity to continue.

The accounts are prepared on an accruals basis.

The Charity has applied the small entity exemption and has not produced a Cash Flow Statement.

1.2 Income and Endowments

Income and endowments are included in full in the Statement of Financial Activities as soon as the following three factors are met:

- i) entitlement - arises when a particular resource is receivable or the Charity's right becomes legally enforceable;
- ii) certainty - when there is reasonable certainty that the incoming resource will be received;
- iii) measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.

Legacies

Legacies are accounted for as incoming resources once the receipt of the legacy becomes reasonably certain and quantifiable. For pecuniary legacies this will generally be on the granting of probate. For residuary legacies this will generally be on the earlier of cash receipt, or once confirmation has been received from the representatives of the estates that payment of the legacy will be made, or property transferred and once all conditions attached to the legacy have been fulfilled.

1.3 Expenditure on charitable activities

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the Charity to the expenditure. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Payments made to third parties (including NHS bodies) are in the furtherance of the Trust's charitable objectives, primarily relief of those who are sick. They are accounted for on an accruals basis where the conditions for their payment have been met for where a third party has a reasonable expectation that they will receive the grant. This includes grants paid to NHS bodies. Note 4 details the payments for 2023/24.

1.4 Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

Governance costs and support costs relating to charitable activities have been apportioned to the Restricted Funds and Unrestricted Funds on the fund balance at 31 March 2024. The allocation of support and governance costs is analysed in note 4.

The Charity does not employ any staff directly, the administrative staff are employed by Tameside and Glossop Integrated Care NHS Foundation Trust and the management and administrative costs are accounted for on an accruals basis, a recharge is then made to the Charity for the costs.

Historically a calculation has been made for an apportionment of staff salaries, this amount is uplifted every financial year to account for inflation. On an annual basis the administration fee is approved by the Charitable Funds Committee.

1.5 Structure of funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified in the accounts as a Restricted Fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are accounted for as endowment funds. Other funds are classified as Unrestricted Funds. Funds that are not legally restricted, which the Trustee has chosen to earmark for set purposes are classified Designated Funds. The major funds held within these categories are disclosed in notes 8.1 and 8.2.

During the financial year the Foundation Trust sought advice from the Charity Commission in respect of two restricted funds; the Post Graduate Fund and the Diabetes Centre Funds. The Charity Commission advised that The Trustee would need to determine whether the funds are freely expendable or actually formally restricted before they could be transferred to a general fund. Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (eg in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent. They noted that we do not consider the funds to be permanently endowed.

Historically the Postgraduate Centre and Diabetes Centre Funds were set up as Restricted Funds due to the fact that they received a high value of donations and were larger funds at the time. The Funds were not formally Restricted. Therefore, the conclusion was that the funds could be transferred to a general fund. The transfer was transacted during the Financial Year.

1.6 Tax

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable trust for UK income tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Income and Endowments from

	Unrestricted Funds £000	Restricted Funds £000	Total 2023/24 £000	Total 2022/23 £000
Donations from Individuals	20	16	36	23
Legacies	12	0	12	1
Investment Income	12	0	12	3
Total	44	16	60	27

3 Income from other Trading Activities

	Unrestricted Funds £000	Restricted Funds £000	Total 2023/24 £000	Total 2022/23 £000
Other trading activities - Income from Fundraising Events	26	0	26	24
Total	26	0	26	24

4 Expenditure on Charitable Activities

All expenditure has been made as per the expenditure on charitable activities policy, detailed in the Trustees' Report.

	Unrestricted Funds £000	Restricted Funds £000	Total 2023/24 £000	Total 2022/23 £000
Patient welfare and amenities	19	0	19	27
Staff welfare and amenities	28	0	28	30
Raising funds	4	0	4	4
Independent examination fee	6	0	6	6
Management and administrative cost	23	1	24	24
Total	80	1	81	91

5 Total Gross Income from Investments and Cash on Deposit

	2023/24	2022/23
	Total (Held in the UK)	Total (Held in the UK)
	£000	£000
Interest on cash held on deposit (current assets)	12	3
Total	12	3

6 Analysis of Current Assets**6.1 Debtors under 1 year**

	2023/24	2022/23
	Total	Total
	£000	£000
Other Debtors	1	1
Total	1	1

6.2 Analysis of Cash and Cash Equivalents

	2023/24	2022/23
	Total	Total
	£000	£000
RBS Special Interest Bearing Account	70	69
RBS Current Account	10	10
Lloyds Current Account	27	57
Lloyds Investment Account	365	354
Total	472	490

7 Analysis of Current Liabilities and Long Term Creditors**Creditors under 1 year**

	2023/24	2022/23
	Total	Total
	£000	£000
Other Creditors	11	36
Total	11	36

8 Analysis of Charitable Funds**8.1 Restricted Funds**

	Balance at 1 April 2023 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2024 c/fwd	Balance at 1 April 2022 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2023 c/fwd	Description of the nature and purpose of each fund
	£000	£000	£000	£000	£000	£000	£000	£000	
Post Graduate Medical Centre (PGMC)	5	0	(5)	0	5	0	0	5	Any charitable purpose but wholly for PGMC
Special Care Baby Unit (SCBU)	6	1	(1)	6	6	1	(1)	6	Any charitable purpose but wholly for SCBU
Diabetes Centre	10	0	(10)	0	11	0	(1)	10	Any charitable purpose but wholly for Diabetes Centre
Covid 19	0	16	0	16	0	0	0	0	Any charitable purpose but wholly for Covid 19
	21	17	(16)	22	22	1	(2)	21	

8.2 Unrestricted Funds

	Balance at 1 April 2023 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2024 c/fwd	Balance at 1 April 2022 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2023 c/fwd	Description of the nature and purpose of each fund
	£000	£000	£000	£000	£000	£000	£000	£000	
<u>Material Funds</u>									
Harebell Suite	15	6	(2)	19	11	5	(1)	15	Any charitable purpose but wholly for Harebell Suite
Bowel Cancer Fund	27	1	(2)	26	29	0	(2)	27	Any charitable purpose but wholly for Bowel Cancer
ITU/HDU	95	3	(16)	82	109	0	(14)	95	Any charitable purpose but wholly for ITU/HDU
The Everyone Matters Fund	10	21	(5)	26	23	8	(21)	10	Any charitable purpose but wholly for General Purpose of T&G ICFT Charitable Fund
Scanner Appeal Fund	102	0	(10)	92	109	0	(7)	102	Any charitable purpose but wholly for the Scanner Appeal
Staff Lottery Fund	28	15	(23)	20	36	14	(22)	28	Any charitable purpose but wholly for Staff of T&G ICFT
Tameside & Glossop Cancer Fund	30	8	(5)	33	29	4	(3)	30	Any charitable purpose but wholly for the Macmillan Unit
Others (37 funds)	69	3	(2)	70	72	16	(19)	69	Any charitable purpose but wholly for the purpose of the individual fund specified
General Reserve	60	12	0	72	57	3	0	60	To satisfy the Reserves policy that sufficient funds are available to cover 24 months of administration and audit fees
	436	69	(65)	440	475	50	(89)	436	

9 Connected Organisations**The Trustee**

Tameside and Glossop Integrated Care NHS Foundation Trust
 Fountain Street
 Ashton-Under-Lyne
 Lancashire
 OL6 9RW

The principal purposes and activities of the Trustee 'Tameside and Glossop Integrated Care NHS Foundation Trust', are to provide patient services and care under the NHS, and promoting and supporting the training and personal development of staff.

Trustee, description of activities undertaken and details of any qualifications expressed by their auditors	2023/24		2022/23	
	Turnover of Connected Organisation	Net Surplus/(Deficit) for the Connected Organisation	Turnover of Connected Organisation	Net Surplus/(Deficit) for the Connected Organisation
	£'000	£'000	£'000	£'000
The Trustee, Tameside and Glossop Integrated Care NHS Foundation Trust - Monies from the Charity are used to purchase items/provide additional support in healthcare activities, benefits for the patients and staff as designated by the Charity.	£315,053	(£38,844)	£325,737	(£3,313)

The Charity seeks to provide patient and staff services, education and care beyond what would be affordable under the NHS.

10 Related Party Transaction

The Charitable Fund has made £29k revenue payments to the Trustee, the Tameside and Glossop Integrated Care NHS Foundation Trust.

There have been no transactions with the members of the key management staff, or parties related with the Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund.

The Summary Financial Statements of the NHS Foundation Trust are included within the annual report of the Trust.

Accounts

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

(Charitable Registration No: 1055818)



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Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Funds

Annual Report for the year ended 31st March 2023

Introduction

The Trustee is pleased to be able to welcome you to this report on the Charity's activities for the year ended on 31st March 2023.

During the year, the Charity has continued to provide grants in support of its charitable objective, set out in the Trust Deed as-

“... any charitable purpose or purposes related to the National Health Service wholly or mainly for the services provided by the Tameside and Glossop Integrated Care NHS Foundation Trust”.

We have continued to work to ensure that the Charity can support the work of the Foundation Trust, its patients and staff. Given the resources available to the Charity, the support has mostly been with relatively small grants to provide resources to patients and staff above and beyond that which would be possible through Exchequer funding.

Governance of the Charity

The Trustee

Tameside and Glossop Integrated Care NHS Foundation Trust
Fountain Street
Ashton-Under-Lyne
Lancashire
OL6 9RW

Under the arrangements set out in Section 51 of the *National Health Service Act 2006*, the Trustee of the Charity is Tameside and Glossop Integrated Care NHS Foundation Trust. For the year ended 31st March 2023, the following were Directors of the Trustee-

Farath (Fara) Arshad	John Graham
Andrea Bennett	Karen James
Sallie Bridgen	Jane McCall
Patricia Cavanagh	Dilraj Sandher
David Curtis	
Nicola Firth	
Michael Forrest	

Sam Simpson left the Trustee on 30th June 2022; John Graham was appointed as the Executive Chief Finance Officer and Asif Umarji was appointed as the Director of Finance (1st July 2022).

Peter Weller, Director of Nursing and Integrated Governance retired 5th December 2022; Nicola Firth was appointed as Chief Nurse 1st December 2022.

Brendan Ryan, Medical Director retired 30th June 2022; Dilraj Sandher was appointed Medical Director 23rd June 2022.

Martyn Taylor, Non-Executive Director, left the Trust at the end of his term 30th April, 2022. Michael Forrest, Non-Executive Director, was appointed 1st April 2022.

Andrew Light, Non-Executive Director, left the Trust at the end of his term 3rd February 2023. Andrea Bennett, Non-Executive Director, was appointed 3rd January 2023.

The Trustee was supported by the Company Secretary, Susan Rudd. The Trustee is chaired by Jane McCall, as Chair of the Board.

Directors are appointed by the Foundation Trust, in accordance with the requirements set out in Schedule 7 of the *National Health Service Act 2006*. Executive Directors are usually appointed on contracts of indefinite length. In line with guidance from NHS Improvement, Non-Executive Directors are usually appointed for a term of 3 years, renewable once. All Directors will receive a tailored induction on appointment, receive continuing professional development during their time on the Board, and are subject to an annual appraisal process. The skills and experience available through the Board's membership are subject to regular review. A Register of Interests is kept in accordance with general NHS requirements and is published by the NHS Foundation Trust.

All of the Directors are remunerated by the Foundation Trust for their activities to support the Foundation Trust's work with the NHS. No part of the remuneration of the Directors is attributable to their work in connection with the Charity or re-charged by the Foundation Trust against charitable funds. No Directors have been in receipt of grant support from the Charity, or any other specific benefit (beyond that received by the generality of beneficiaries in respect of grants to support the welfare of Trust staff).

Ensuring appropriate consideration of Charity business

The Board of the Trustee is aware of the need to ensure that, in considering matters related to the Charity, it keeps a clear separation between the interests of the beneficiaries as defined in the Trust Deed, and that of the Foundation Trust. The Trustee continues to adhere to the principle that replacing Exchequer funding with support from the Charity would not be appropriate, and therefore that grants from the Charity will be for items additional to those supported by the taxpayer.

The Charity regularly pays grants to the Foundation Trust (which is its Trustee), for the benefit of the beneficiaries of the Charity. This is considered to be an effective method of delivering benefit to them, as they are defined within the objectives of the Charity, by reference to the NHS and the Foundation Trust. All such grants are paid under conditions which require the Foundation Trust to apply the funds exclusively for charitable purposes, for the purpose agreed by the Trustee, and to account back to the Charity for any sums not so used.

The Trustee is responsible overall for agreeing the strategy of the Charity, its good governance, and ensuring compliance with the statutory and regulatory requirements applicable to registered charities. Detailed work has been delegated to the Charitable Funds Committee, which is appointed by and reports to the Board of Directors of the Trustee.

Charitable business is, for logistical reasons, considered by the Board in connection with their regular meetings, which also consider matters related to the Foundation Trust's activities. However, the Trustee business is considered in a separate session, emphasising the different considerations affecting Charity decisions, and the Secretary will remind the Board of the need to consider the interests of the beneficiaries to the exclusion of the interests of the Foundation Trust.

The Trustee has agreed a scheme of delegation, under which day-to-day decisions on the use of charitable funds are taken for small amounts by designated fund-holders with the Chief Finance Officer, and for larger amounts by the Charitable Funds Committee. Significant proposals that could impact on the future of the Charity are subject to decision by the Board of Directors of the Trustee.

Charitable Funds Committee

The Trustee has appointed a Charitable Funds Committee to support it in the management and operation of the Charity. The Committee meets sufficiently regularly to discharge its responsibilities and has written terms of reference, approved by the Trustee. At 31st March 2023 the Members of the Committee are:

Fara Arshad (Committee Chair)
David Curtis
John Graham

The Committee is supported by the Secretary to the Trustee, and by members of the Foundation Trust's Finance Department. Other Directors or staff may attend meetings as appropriate.

During the year, attendance at meetings of the Committee was as follows:

	June 2022	September 2022	November 2022
Fara Arshad	✓	✓	✓
David Curtis	✓	x	✓
Sam Simpson	✓		
John Graham		✓	✓

During the year, the Charitable Funds Committee met three times. Key issues considered by the Committee included-

- Consideration of options for the Charity to be most effective in raising funds and supporting the beneficiaries.
- Affiliated the Charity to NHS Charities Together, to access grant funding made available to NHS Charities via this route.
- Approval of the allocation of the Charity's administration costs between the various funds within the Charity.

Public Benefit

The *Charities Act 2011* requires that all charities can show their activities are of benefit to the public. In undertaking the Charity's activities during the course of the year, the Trustee has had regard to the guidance from the Charity Commission's guidance on ensuring public benefit in accordance with the Act.

The key activities of the Charity to carry out its objectives have been-

- Providing grants to enhance the experience of patients who are being cared for by the Foundation Trust, across in-patient, out-patient and community services
- Providing grants to support the welfare of staff working for the Foundation Trust

As noted above, the Trustee is careful to ensure that all grants properly reflect charitable purpose and public benefit, by not replacing funding that falls within the remit of Grant-in-Aid funding through HM Exchequer.

The Trustee has recognised, as a smaller charity with limited resources, the Charity must focus on specific fundraising projects. As part of the further development of the Trust's charity, it was agreed in November 2022 that a charity manager would be appointed to a full-time substantive post, subject to adequate revenue generated by the individual (self-sustaining). Unfortunately, attempts so far to appoint have been unsuccessful and priority is now being given to going back to the jobs market in late 2023.

The Trustee has continued to review all funds (except restricted funds), to ensure that they provide the greatest benefit for the beneficiaries. Where the Trustee concludes that the specific designation is no longer appropriate, the fund will either be consolidated with other designated funds or transferred to the General Fund (the "Everyone Matters" Fund).

Management of Risk

The Trustee has considered the significant risks to which the Charity is exposed. It has agreed that, in the position of the Charity, it would be appropriate to utilise the financial control systems of the Foundation Trust to manage and mitigate those risks, subject to any specific requirements of charitable legislation or regulation.

The Charitable Funds Committee regularly receives and reviews an updated statement of the key risks facing the Charity, based on the structure and format in use by the Foundation Trust. The aim of the Committee and the Trustee is to ensure that all identified risks are monitored and managed actively, and the Trustee has a low tolerance for risk to the charitable funds, or for their mismanagement.

As an NHS Charity, (in accordance with Charity Commission guidance) a full statutory audit is not required, and an Independent Examination is undertaken in 2022/23. This is undertaken by Grant Thornton UK LLP, who are independent of the Trustee. The report of the Auditors on the Annual Accounts forms part of this document. The Charity also benefits from regular reviews of key financial systems operated by the Trust, undertaken by the internal audit service to the Foundation Trust.

Financial review of the year

During the year, the Charity continued to be entirely reliant on individual donations received, both from those who have used the Trust's services and from other members of the public. The Trustee would like to take this opportunity to thank all of those who have generously supported the work of the Charity through the year, either by a donation or through giving freely and generously of their time. The Charity is also eligible to benefit from Gift-Aid declarations made by donors who are UK taxpayers.

As part of its management of risk, the Charitable Funds Committee has adopted a statement of policy related to unacceptable sources of funding, which sets out sources that are not regarded as acceptable and provides for the Committee to consider any cases where significant doubt arises.

During the year, a total of £24,000 (2021/22: £54,000) was donated to the Charity, as shown in the Statement of Activities. Other income and returns on investments were £27,000 (2021/22: £44,000), giving a total income of £51,000 for the year (2021/22: £98,000).

A total of £91,000 (2021/22: £194,000) was utilised by the Trustee towards the achievement of the objectives of the Charity, of which £24,000 (2021/22: £21,000) was utilised to support the administration of the Charity. A breakdown of the expenditure can be seen in Note 4 to the accounts. Physical items that are purchased to support work in the Trust are gifted to the Foundation Trust, on the terms set out earlier in this report, for the use of the beneficiaries of the Charity. Notable items of charitable expenditure included-

Items purchased	
A picnic bench with wheelchair access has been purchased to allow staff to relax in an outside space.	£2,582
Rempod LCD fish tanks have been purchased to improve patient experience on ward 41.	£3,658
Items were purchased for a stall at Tameside Pride. The opportunity was used to promote the Trust as an employer of choice for members of the LGBTQ+ Communities and to share the work we do to promote LGBTQ+ awareness across the Organisation.	£1,277
Apple blossom artwork in the Critical Care Unit. The artwork honours and remembers local organ and tissue donors. It features natural elements as a way to symbolise regeneration and rebirth, creating a lasting tribute to everyone that has supported our organ donation campaign.	£7,046

4 televisions were purchased to improve patient experience on the Acute Cardiology Unit.	£636
Breast cancer one step at a time booklets and paradise pillows have been purchased. The paradise pillows are beautiful and make a great difference to patient comfort; whilst the patient is recovering from surgery.	£723
High backed chairs purchased to improve the experience for both parents, especially for nursing mums and children post-surgery. The current hard plastic chairs are not appropriate to be sat on for long periods.	£1,082
Banners were purchased for falls prevention week to promote the prevention of falls and the importance of maintaining strength, balance, mobility and overall health and wellbeing. Banners have also been purchased for the AHP's day which provides an annual opportunity for AHP's to come together and showcase their achievements and their impact on patient care.	£844
Christmas hampers were purchased for all the staff, to boost morale. Blinds, chairs and a dining table were purchased for the renovation of the ward 31 dayroom. A projector was purchased with the donations received for the Christmas lighting and 16 high-backed chairs were purchased for the outpatient's area. These are easier for the patients to get in & out of, thus creating a better experience for them.	£13,648
Items were purchased from the staff lottery fund for the benefit of staff, including fridges, microwaves, toasters, a coffee machine, tables & chairs for staff rooms, lockers, fruit baskets and picnic tables with wheelchair access. Edenred and complementary therapy vouchers have been purchased and a contribution to the Everyone Matters Awards was made to promote the recognition of hard work and improve staff morale. Bunting and flags were also purchased, which allowed the staff to participate in the Jubilee celebrations.	£16,854

The Trustee is aware of the need to ensure that charitable funds are spent for the benefit of the Charity's beneficiaries, which the donors both expect and require. The Trustee is satisfied that the decrease in the overall level of the fund by £40,000 during the course of the year is reflective of the decrease of donations and the utilisation of charitable funds to support the objectives of the Charity.

Fundraising and Donation management

Donations received are generally designated - whilst the donor makes a request of the Trustee as to the purpose the donation can be used for (a designation), the Trustee can choose to utilise its discretion if it considers the donation would be of more benefit to the beneficiaries from a different use. If the donor makes a donation that is conditional on a specific use (a restricted donation), the Trustee can only use the donation for that purpose and must return any amount that cannot be put to the use that was specified.

Donations are received through three main routes; from individuals, from organisations and through third-party events. The Charity has made arrangements for donations to be received on the Charity's behalf by the Foundation Trust's finance office; and there are also arrangements in place for electronic donations through recognised websites and bank transfer arrangements. We encourage donors, where they meet the statutory conditions, to participate in "Gift Aid" arrangements; these increase the value of donations to the Charity by up to 25%. The Trustee provides guidance on appropriate methods of fundraising, based on best practice; and fundraising activities are regularly reviewed by the Charitable Funds Committee. The Charity has adopted a policy statement regarding unacceptable sources of donations, and donations offered from such sources would be refused. No complaints were made to the Charity during the year related to fundraising practices.

As a member of NHS Charities Together, the Charity had the opportunity to apply for a stage 3 grant which will support the long-term recovery of the Trust from the effects of Covid. The application for the grant was made during the year, which has been successful, and a grant of £93,380 will be paid during the 2023/24 financial year.

Investment and Reserves policy

The Trustee recognises its responsibility to invest funds not required immediately for charitable purposes, so as to prevent the erosion of the funds by inflation and to ensure that as much funding as possible is available for charitable work. The Trustee also recognises the need to ensure that no unnecessary risks are taken with the funds, which leads to a low tolerance of risk in making investment decisions.

The current policy of the Trustee, having regard to the amount of funds available, costs of investment, and risk, is to place the charity's surplus funds on short-term deposit with two high-street banks. The Charitable Funds Committee has considered a proposal for making investments in equities but considered that the balance of risk and reward favoured retaining the current arrangements.

The Trustee has established a policy for reserves, taking into account the relevant Statement of Recommended Practice and the primary purpose of charitable funds to support beneficiaries, rather than extend the Charity's operations. The policy adopted by the Trustee is, at the start of each financial year, to have sufficient reserves available to fund 24 months of administrative and audit costs. Based on current costs, the Trustee seeks to have a minimum reserve of between £40,000 and £60,000 available as reserves at the start of each year.

Future Plans

Our focus during the year has remained on delivering improvements for staff and patients.

Whilst recognising that the Charity is likely to remain a relatively small fund, over the medium-term the Trustee aims to raise the Charity's profile, and thereby increase the amount of donations received. To ensure that the Trustee has the maximum flexibility to direct funds to the best use, we will continue to encourage donors to consider putting funds in the "Everyone Matters" fund.

Approved by the Board of the Trustee on 28th September 2023

Signed by Order of the Board



Jane McCall
Chair

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

Under the trust deed of the charity and charity law, the trustees are responsible for preparing a Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees are required to prepare the financial statements in accordance with UK Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed [and rules], subject to any material departures disclosed and explained in the financial statements;
- assess the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations or have no realistic alternative but to do so.

The trustees are required to act in accordance with the trust deed [and the rules] of the charity, within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the charity's transactions and disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of the Trustee on 28th September 2023

Signed by Order of the Board



Jane McCall
Chair



John Graham
Executive Chief Finance Officer

Independent examiner's report to the corporate trustee of Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Funds

I report on the accounts of Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Funds (the "charity") for the year ended 31 March 2023, which are set out on pages 10 to 17.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011;
 - to prepare accounts which accord with the accounting records; and
 - to comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a comparison of the accounts with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as corporate trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement above.

Respective responsibilities of corporate trustee and examiner

The charity's corporate trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Your attention is drawn to the fact that the charity's trustees have prepared the charity's accounts in accordance with the Statement of Recommended Practice '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 (FRS 102) (effective 1 January 2019) issued in October 2019 in preference to the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005)' issued in April 2005, which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has been withdrawn. I understand that the charity's trustee has done this in order for the charity's accounts to give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Use of this report

This report is in respect of an examination carried out under section 145 of the Charities Act 2011. This report is made solely to the charity's corporate trustee, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. 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.

Gareth Kelly

Gareth Kelly ACCA

Grant Thornton UK LLP
Chartered Accountants

Glasgow

11 October 2023

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund
Statement of Financial Activities for the year ended 31 March 2023

				2022/23	2021/22
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000	Total Funds £000
Income and Endowments	1.2				
Income from					
Donation & legacies	2	24	0	24	54
Other trading activities - Income from Fundraising Events	3	23	1	24	44
Investment Income	5	3	0	3	0
Total Income and Endowments		50	1	51	98
Expenditure on:	1.3				
Raising funds	4	4	0	4	23
Charitable activities	4	85	2	87	171
Total Expenditure		89	2	91	194
Net income/(expenditure)		(39)	(1)	(40)	(96)
Reconciliation of funds					
Total Funds brought forward		475	22	497	593
Total funds carried forward		436	21	457	497

The notes at pages 12 to 17 form part of this account.

All of the activities of the Charity are classed as continuing.

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund
Statement of Financial Position as at 31 March 2023

			2022/23	2021/22
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000
Fixed Assets				
Investments	1.7	3	0	3
Total Fixed Assets		3	0	3
Current Assets				
Debtors	6.1	1	0	1
Cash and Cash Equivalents	6.2	466	23	489
Total Current Assets		467	23	490
Liabilities:				
Creditors: Amounts falling due within one year	7	(34)	(2)	(36)
Net Current Assets		436	21	497
Total Assets less Current Liabilities		436	21	497
Total Net Assets		436	21	497
Funds of the Charity				
Income Funds:				
Restricted	8.1	0	21	21
Unrestricted	8.2	436	0	436
Total Charitable Funds		436	21	457

The notes at pages 12 to 17 form part of this account.



Signed on behalf of the Trustee:

John Graham, Chief Finance Officer

Date

28 September 2023

Notes to the Accounts

1 Accounting Policies

1.1 Accounting Convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Charities SORP (FRS102) and the Charities Act 2011. 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The Trust constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The business model of the Charity is such that its charitable activities are limited to those; which it has sufficient funds to support from the excess of funding received over the costs of administering the Charity. The Charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 4.

The Trustees have reviewed the cash flow forecasts for a period of 12 months from the date of approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period.

Consequently, the Trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements.

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments.

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.

Debtors

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

The Trustee has a reasonable expectation that Tameside and Glossop Integrated Care NHS Foundation Trust has adequate resources to continue in operational existence for the foreseeable future. Therefore the accounts have been prepared on a going concern basis, as the Trustee also expect the activities of the Charity to continue.

The accounts are prepared on an accruals basis.

The Charity has applied the small entity exemption and has not produced a Cash Flow Statement.

1.2 Income and Endowments

Income and endowments are included in full in the Statement of Financial Activities as soon as the following three factors are met:

- i) entitlement - arises when a particular resource is receivable or the Charity's right becomes legally enforceable;
- ii) certainty - when there is reasonable certainty that the incoming resource will be received;
- iii) measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.

Legacies

Legacies are accounted for as incoming resources once the receipt of the legacy becomes reasonably certain and quantifiable. For pecuniary legacies this will generally be on the granting of probate. For residuary legacies this will generally be on the earlier of cash receipt, or once confirmation has been received from the representatives of the estates that payment of the legacy will be made, or property transferred and once all conditions attached to the legacy have been fulfilled.

1.3 Expenditure on charitable activities

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the Charity to the expenditure. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Payments made to third parties (including NHS bodies) are in the furtherance of the Trust's charitable objectives, primarily relief of those who are sick. They are accounted for on an accruals basis where the conditions for their payment have been met for where a third party has a reasonable expectation that they will receive the grant. This includes grants paid to NHS bodies. Note 4 details the payments for 2022/23.

1.4 Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

Governance costs and support costs relating to charitable activities have been apportioned to the Restricted Funds and Unrestricted Funds on the fund balance at 31 March 2023. The allocation of support and governance costs is analysed in note 4.

The Charity does not employ any staff directly, the administrative staff are employed by Tameside and Glossop Integrated Care NHS Foundation Trust and the management and administrative costs are accounted for on an accruals basis, a recharge is then made to the Charity for the costs.

Historically a calculation has been made for an apportionment of staff salaries, this amount is uplifted every financial year to account for inflation. On an annual basis the administration fee is approved by the Charitable Funds Committee.

1.5 Structure of funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified in the accounts as a Restricted Fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are accounted for as endowment funds. Other funds are classified as Unrestricted Funds. Funds that are not legally restricted, which the Trustee has chosen to earmark for set purposes are classified Designated Funds. The major funds held within these categories are disclosed in notes 8.1 and 8.2.

1.6 Tax

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable trust for UK income tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Income and Endowments from

	Unrestricted Funds £000	Restricted Funds £000	Total 2022/23 £000	Total 2021/22 £000
Donations from Individuals	23	0	23	22
Legacies	1	0	1	32
Investment Income	3	0	3	0
Total	27	0	27	54

3 Income from other Trading Activities

	Unrestricted Funds £000	Restricted Funds £000	Total 2022/23 £000	Total 2021/22 £000
Other trading activities - Income from Fundraising Events	23	1	24	44
Total	23	1	24	44

4 Expenditure on Charitable Activities

All expenditure has been made as per the expenditure on charitable activities policy, detailed in the Trustees' Report.

	Unrestricted Funds £000	Restricted Funds £000	Total 2022/23 £000	Total 2021/22 £000
Patient welfare and amenities	27	0	27	122
Staff welfare and amenities	30	0	30	21
Raising funds	4	0	4	24
Independent examination fee	5	1	6	6
Management and administrative cost	23	1	24	21
Total	89	2	91	194

5 Total Gross Income from Investments and Cash on Deposit

	2022/23	2021/22
	Total (Held in the UK)	Total (Held in the UK)
	£000	£000
Interest on cash held on deposit (current assets)	3	0
Total	3	0

6 Analysis of Current Assets**6.1 Debtors under 1 year**

	2022/23	2021/22
	Total	Total
	£000	£000
Other Debtors	1	1
Total	1	1

6.2 Analysis of Cash and Cash Equivalents

	2022/23	2021/22
	Total	Total
	£000	£000
RBS Special Interest Bearing Account	69	69
RBS Current Account	10	10
Lloyds Current Account	57	81
Lloyds Investment Account	354	352
Total	490	512

7 Analysis of Current Liabilities and Long Term Creditors**Creditors under 1 year**

	2022/23	2021/22
	Total	Total
	£000	£000
Other Creditors	36	16
Total	36	16

8 Analysis of Charitable Funds

8.1 Restricted Funds

	Balance at 1 April 2022 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2023 c/fwd	Balance at 1 April 2021 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2022 c/fwd	Description of the nature and purpose of each fund
	£000	£000	£000	£000	£000	£000	£000	£000	
Post Graduate Medical Centre (PGMC)	5	0	0	5	5	0	0	5	Any charitable purpose but wholly for PGMC
Special Care Baby Unit (SCBU)	6	1	(1)	6	8	1	(3)	6	Any charitable purpose but wholly for SCBU
Diabetes Centre	11	0	(1)	10	11	0	0	11	Any charitable purpose but wholly for Diabetes Centre
Covid 19	0	0	0	0	58	0	(58)	0	Any charitable purpose but wholly for Covid 19
	22	1	(2)	21	82	1	(61)	22	

8.2 Unrestricted Funds

	Balance at 1 April 2022 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2023 c/fwd	Balance at 1 April 2021 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2022 c/fwd	Description of the nature and purpose of each fund
	£000	£000	£000	£000	£000	£000	£000	£000	
Material Funds									
SWAN Fund	0	1	0	1	13	0	(13)	0	Any charitable purpose but wholly for Community Services
Harebell Suite	11	5	(1)	15	12	0	(1)	11	Any charitable purpose but wholly for Harebell Suite
Bowel Cancer Fund	29	0	(2)	27	31	0	(2)	29	Any charitable purpose but wholly for Bowel Cancer
ITU/HDU	109	0	(14)	95	160	2	(53)	109	Any charitable purpose but wholly for ITU/HDU
The Everyone Matters Fund	23	8	(21)	10	27	17	(21)	23	Any charitable purpose but wholly for General Purpose of T&G ICFT Charitable Fund
Scanner Appeal Fund	109	0	(7)	102	106	19	(16)	109	Any charitable purpose but wholly for the Scanner Appeal
Staff Lottery Fund	36	14	(22)	28	36	13	(13)	36	Any charitable purpose but wholly for Staff of T&G ICFT
Tameside & Glossop Cancer Fund	29	4	(3)	30	5	27	(3)	29	Any charitable purpose but wholly for the Macmillan Unit
Others (36 funds)	72	15	(19)	68	78	5	(11)	72	Any charitable purpose but wholly for the purpose of the individual fund specified
General Reserve	57	3	0	60	43	14	0	57	To satisfy the Reserves policy that sufficient funds are available to cover 24 months of administration and audit fees
	475	50	(89)	436	511	97	(133)	475	

9 Connected Organisations**The Trustee**

Tameside and Glossop Integrated Care NHS Foundation Trust
 Fountain Street
 Ashton-Under-Lyne
 Lancashire
 OL6 9RW

The principal purposes and activities of the Trustee 'Tameside and Glossop Integrated Care NHS Foundation Trust', are to provide patient services and care under the NHS, and promoting and supporting the training and personal development of staff.

Trustee, description of activities undertaken and details of any qualifications expressed by their auditors	2022/23		2021/22	
	Turnover of Connected Organisation	Net Surplus/(Deficit) for the Connected Organisation	Turnover of Connected Organisation	Net Surplus/(Deficit) for the Connected Organisation
	£'000	£'000	£'000	£'000
The Trustee, Tameside and Glossop Integrated Care NHS Foundation Trust - Monies from the Charity are used to purchase items/provide additional support in healthcare activities, benefits for the patients and staff as designated by the Charity.	£325,737	(£3,313)	£301,740	(£423)

The Charity seeks to provide patient and staff services, education and care beyond what would be affordable under the NHS.

10 Related Party Transaction

The Charitable Fund has made £26k revenue payments to the Trustee, the Tameside and Glossop Integrated Care NHS Foundation Trust.

There have been no transactions with the members of the key management staff, or parties related with the Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund.

The Summary Financial Statements of the NHS Foundation Trust are included within the annual report of the Trust.

Accounts

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

(Charitable Registration No: 1055818)



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Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Funds

Annual Report for the year ended 31st March 2022

Introduction

The Trustee is pleased to be able to welcome you to this report on the Charity's activities for the year ended on 31st March 2022.

During the year, the Charity has continued to provide grants in support of its charitable objective, set out in the Trust Deed as-

“... any charitable purpose or purposes related to the National Health Service wholly or mainly for the services provided by the Tameside and Glossop Integrated Care NHS Foundation Trust”.

We have continued to work to ensure that the Charity can support the work of the Foundation Trust, its patients and staff. The Charity's work during the year was significantly impacted by the COVID-19 pandemic, which severely affected the Foundation Trust; and the focus of the grants by the Charity was to support the Foundation Trust in addressing the challenges this posed for staff and patients. During the year, the Charity was able to access substantial grants through NHS Charities Together, which were utilised to support patients and staff during the COVID-19 pandemic.

Governance of the Charity

The Trustee

Tameside and Glossop Integrated Care NHS Foundation Trust
Fountain Street
Ashton-Under-Lyne
Lancashire
OL6 9RW

Under the arrangements set out in Section 51 of the *National Health Service Act 2006*, the Trustee of the Charity is Tameside and Glossop Integrated Care NHS Foundation Trust. For the year ended 31st March 2022, the following were Directors of the Trustee-

Farath (Fara) Arshad
Sallie Bridgen
Patricia Cavanagh
David Curtis
Karen James
Andrew Light
Jane McCall

Brendan Ryan (left the Trustee 30th June 2022)
Sam Simpson (left the Trustee 30th June 2022)
Martyn Taylor (retired April 2022)
Peter Weller

Sam Simpson left the Trustee on 30th June 2022; John Graham was appointed as the Executive Chief Finance Officer and Asif Umarji was appointed as the Director of Finance (1st July 2022). Brendan Ryan left the Trustee on 30th June 2022 and Dilraj Sandher was appointed Medical Director on 1st July 2022.

The Trustee was supported by the Company Secretary, Steve Parsons during the year 2021/2022. The Trustee is now supported by the interim Company Secretary, Susan Rudd. The Trustee is chaired by Jane McCall, as Chair of the Board.

Directors are appointed by the Foundation Trust, in accordance with the requirements set out in Schedule 7 of the *National Health Service Act 2006*. Executive Directors are usually appointed on contracts of indefinite length. In line with guidance from NHS Improvement, Non-Executive Directors are usually appointed for a term of 3 years, renewable once. All Directors will receive a tailored induction on appointment, receive continuing professional development during their time on the Board, and are subject to an annual appraisal process. The skills and experience available through the Board's membership are subject to regular review. A Register of Interests is kept in accordance with general NHS requirements and is published by the NHS Foundation Trust.

All of the Directors are remunerated by the Foundation Trust for their activities to support the Foundation Trust's work with the NHS. No part of the remuneration of the Directors is attributable to their work in connection with the Charity or re-charged by the Foundation Trust against charitable funds. No Directors have been in receipt of grant support from the Charity, or any other specific benefit (beyond that received by the generality of beneficiaries in respect of grants to support the welfare of Trust staff).

Ensuring appropriate consideration of Charity business

The Board of the Trustee is aware of the need to ensure that, in considering matters related to the Charity, it keeps a clear separation between the interests of the beneficiaries as defined in the Trust Deed, and that of the Foundation Trust. The Trustee continues to adhere to the principle that replacing Exchequer funding with support from the Charity would not be appropriate, and therefore that grants from the Charity will be for items additional to those supported by the taxpayer.

The Charity regularly pays grants to the Foundation Trust (which is its Trustee), for the benefit of the beneficiaries of the Charity. This is considered to be an effective method of delivering benefit to them, as they are defined within the objectives of the Charity, by reference to the NHS and the Foundation Trust. All such grants are paid under conditions which require the Foundation Trust to apply the funds exclusively for charitable purposes, for the purpose agreed by the Trustee, and to account back to the Charity for any sums not so used.

During the course of the year, the Charity received an identifiable donation from the Secretary to the Trustee. In compliance with the requirements in place to manage conflicts of interest in the NHS, the Secretary (as an NHS employee) has publicly declared those donations on the Foundation Trust's Register of Interests. For good governance, the Secretary has been excluded from any specific discussion on the use of the donation. The Trustee is responsible overall for agreeing the strategy of the Charity, its good governance, and ensuring compliance with the statutory and regulatory requirements applicable to registered charities. Detailed work has been delegated to the Charitable Funds Committee, which is appointed by and reports to the Board of Directors of the Trustee.

Charitable business is, for logistical reasons, considered by the Board in connection with their regular meetings, which also consider matters related to the Foundation Trust's activities. However, the Trustee business is considered in a separate session, emphasising the different considerations affecting Charity decisions, and the Secretary will remind the Board of the need to consider the interests of the beneficiaries to the exclusion of the interests of the Foundation Trust.

The Trustee has agreed a scheme of delegation, under which day-to-day decisions on the use of charitable funds are taken for small amounts by designated fund-holders with the Director of Finance; and for larger amounts by the Charitable Funds Committee. Significant proposals that could impact on the future of the Charity are subject to decision by the Board of Directors of the Trustee.

Charitable Funds Committee

The Trustee has appointed a Charitable Funds Committee to support it in the management and operation of the Charity. The Committee meets four times a year and has written terms of reference, approved by the Trustee. At 31st March 2022 the Committee was composed of-

Fara Arshad (Committee Chair)
David Curtis

Sam Simpson

The Committee is supported by the Secretary to the Trustee, and by members of the Foundation Trust's Finance Department. Other Directors or staff may attend meetings as appropriate.

During the year, attendance at meetings of the Committee was as follows-

	June 2021	September 2021	December 2021	February 2022
Fara Arshad	✓	✓	✓	✓
David Curtis	✓	✓	✓	✓
Sam Simpson	✓	✓	✓	✓

During the year, the Charitable Funds Committee met four times. Key issues considered by the Committee included-

- Consideration of options for the Charity to be most effective in raising funds and supporting the beneficiaries.
- Affiliated the Charity to NHS Charities Together, to access grant funding made available to NHS Charities via this route.
- Approval of the allocation of the Charity's administration costs between the various funds within the Charity.

Public Benefit

The *Charities Act 2011* requires that all charities can show their activities are of benefit to the public. In undertaking the Charity's activities during the course of the year, the Trustee has had regard to the guidance from the Charity Commission's guidance on ensuring public benefit in accordance with the Act.

The key activities of the Charity to carry out its objectives have been-

- Providing grants to enhance the experience of patients who are being cared for by the Foundation Trust, across in-patient, out-patient and community services
- Providing grants to support the welfare of staff working for the Foundation Trust

As noted above, the Trustee is careful to ensure that all grants properly reflect charitable purpose and public benefit, by not replacing funding that falls within the remit of Grant-in-Aid funding through HM Exchequer.

The Trustee has recognised, as a smaller charity with limited resources, the Charity must focus on specific fundraising projects. It has, however, agreed that the Charity should employ a fundraiser to support this work; this a part-time position and is expected to be self-funding through donations covering the employment costs. The Trustee continues to consider the most appropriate way forward in the longer-term, in the light of the Charity's circumstances.

The Trustee has continued to review all funds (except restricted funds), to ensure that they provide the greatest benefit for the beneficiaries. Where the Trustee concludes that the specific designation is no longer appropriate, the fund will either be consolidated with other designated funds or transferred to the General Fund (the "Everyone Matters" Fund).

Management of Risk

The Trustee has considered the significant risks to which the Charity is exposed. It has agreed that, in the position of the Charity, it would be appropriate to utilise the financial control systems of the

Foundation Trust to manage and mitigate those risks, subject to any specific requirements of charitable legislation or regulation.

The Charitable Funds Committee regularly receives and reviews an updated statement of the key risks facing the Charity, based on the structure and format in use by the Foundation Trust. The aim of the Committee and the Trustee is to ensure that all identified risks are monitored and managed actively, and the Trustee has a low tolerance for risk to the charitable funds, or for their mismanagement.

As an NHS Charity, (in accordance with Charity Commission guidance) a full statutory audit is not required, and an Independent Examination is undertaken in 2021/22. This is undertaken by Grant Thornton UK LLP, who are independent of the Trustee. The report of the Auditors on the Annual Accounts forms part of this document. The Charity also benefits from regular reviews of key financial systems operated by the Trust, undertaken by the internal audit service to the Foundation Trust.

Financial review of the year

During the year, the Charity continued to be entirely reliant on individual donations received, both from those who have used the Trust's services and from other members of the public. The Trustee would like to take this opportunity to thank all of those who have generously supported the work of the Charity through the year, either by a donation or through giving freely and generously of their time. The Charity is also eligible to benefit from Gift-Aid declarations made by donors who are UK taxpayers.

As part of its management of risk, the Charitable Funds Committee has adopted a statement of policy related to unacceptable sources of funding, which sets out sources that are not regarded as acceptable and provides for the Committee to consider any cases where significant doubt arises.

During the year, a total of £54,000 (2020/21: £131,000) was donated to the Charity, as shown in the Statement of Activities. Other income and returns on investments were £44,000 (2020/21: £118,000), giving a total income of £98,000 for the year (2020/21: £249,000).

A total of £194,000 (2020/21: £110,000) was utilised by the Trustee towards the achievement of the objectives of the Charity, of which £21,000 (2020/21: £20,000) was utilised to support the administration of the Charity. A breakdown of the expenditure can be seen in Note 4 to the accounts. Physical items that are purchased to support work in the Trust are gifted to the Foundation Trust, on the terms set out earlier in this report, for the use of the beneficiaries of the Charity. Notable items of charitable expenditure included-

Items purchased with a grant received from NHS Charities Together	
4 Picnic tables with wheelchair access to allow staff and patients to relax in an outside Covid secure space.	£1,836
Travel mugs have been purchased for the Community staff.	£1,000
The changing places bathroom scheme was funded from the Covid 19 fund to benefit staff & patients.	£53,949
Other Purchases	
A mobile echo machine and some software to enhance the existing vents have been purchased. This has enabled the department to better manage the Covid patients cared for in Critical Care.	£45,972
A Rempod pop up pub and car have been purchased to improve patient experience for the patients living with dementia.	£6,798
A cross trainer has been purchased to benefit the physiotherapy patients.	£2,224

3 Guest beds have been purchased to improve the patient experience. This will allow parents to stay overnight with their children.	£2,816
Items have been purchased for the launch of SWAN, including a guest bed, memory boxes, a fridge, wooden crosses and rosary beads and promotional items.	£3,490
Items have been purchased from the staff lottery fund for the benefit of staff, including fridges, microwaves, toasters, tables & chairs for staff rooms, lockers, fruit baskets and 2 picnic tables with wheelchair access.	£10,579
Preparation for and delivery of the Scanner appeal	£23,226

The Trustee is aware of the need to ensure that charitable funds are spent for the benefit of the Charity's beneficiaries, which the donors both expect and require. The Trustee is satisfied that the decrease in the overall level of the fund by £96,000 during the course of the year is reflective of the decrease of donations and the utilisation of charitable funds to support the objectives of the Charity.

Fundraising and Donation management

Donations received are generally designated - whilst the donor makes a request of the Trustee as to the purpose the donation can be used for (a designation), the Trustee can choose to utilise its discretion if it considers the donation would be of more benefit to the beneficiaries from a different use. If the donor makes a donation that is conditional on a specific use (a restricted donation), the Trustee can only use the donation for that purpose and must return any amount that cannot be put to the use that was specified.

Donations are received through three main routes; from individuals, from organisations and through third-party events. The Charity has made arrangements for donations to be received on the Charity's behalf by the Foundation Trust's finance office; and there are also arrangements in place for electronic donations through recognised web-sites and bank transfer arrangements. We encourage donors, where they meet the statutory conditions, to participate in "Gift Aid" arrangements; these increase the value of donations to the Charity by up to 25%. The Trustee provides guidance on appropriate methods of fundraising, based on best practice; and fundraising activities are regularly reviewed by the Charitable Funds Committee. The Charity has adopted a policy statement regarding unacceptable sources of donations, and donations offered from such sources would be refused. No complaints were made to the Charity during the year related to fundraising practices.

Owing to the COVID-19 pandemic, the fundraising activities of the Charity were scaled back during the year, reflecting the limited capacity available and the wider impact of the pandemic on the NHS and society. As part of the NHS, the Charity was able to access a substantial flow of funding provided through NHS Charities Together, the representative body for NHS Charities; this funding was utilised to provide benefit to staff and support their welfare, in line with the intention of the grant, through a range of small projects and development grants across the Foundation Trust's departments. The projects and developments supported were decided following consultation with staff, to ensure that they reflected need. As a member of NHS Charities Together, the Charity has the opportunity to apply for a stage 3 grant, which will support the long-term recovery of the Trust.

Investment and Reserves policy

The Trustee recognises its responsibility to invest funds not required immediately for charitable purposes, so as to prevent the erosion of the funds by inflation and to ensure that as much funding as possible is available for charitable work. The Trustee also recognises the need to ensure that no unnecessary risks are taken with the funds, which leads to a low tolerance of risk in making investment decisions.

The current policy of the Trustee, having regard to the amount of funds available, costs of investment, and risk, is to place the charity's surplus funds on short-term deposit with two high-street banks. The Charitable Funds Committee has considered a proposal for making investments in equities but considered that the balance of risk and reward favoured retaining the current arrangements.

The Trustee has established a policy for reserves, taking into account the relevant Statement of Recommended Practice and the primary purpose of charitable funds to support beneficiaries, rather than extend the Charity's operations. The policy adopted by the Trustee is, at the start of each financial year, to have sufficient reserves available to fund 24 months of administrative and audit costs. Based on current costs, the Trustee seeks to have a minimum reserve of between £40,000 and £50,000 available as reserves at the start of each year.

Future Plans

The Charity, like the rest of the NHS and the United Kingdom, has been significantly affected by COVID-19, which was a substantial factor throughout the 2021/22 year. Our focus during the year has remained on delivering improvements for staff and patients; but the sources of fundraising for the Charity have changed substantially during this period. At present, the Trustee considers that there remains a significant uncertainty as to the future course of the pandemic and the NHS response to it; together with the challenges of recovering NHS services that were suspended during the pandemic; and so, the Trustee is seeking to maintain a posture that will enable it to react to changes over the medium term (the following 12 to 24 months).

Whilst recognising that the Charity is likely to remain a relatively small fund, over the medium-term the Trustee aims to raise the Charity's profile, and thereby increase the amount of donations received. To ensure that the Trustee has the maximum flexibility to direct funds to the best use, we will continue to encourage donors to consider putting funds in the "Everyone Matters" fund.

Approved by the Board of the Trustee on 24th November 2022

Signed by Order of the Board



Jane McCall
Chair

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

Under the trust deed of the charity and charity law, the trustees are responsible for preparing a Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees are required to prepare the financial statements in accordance with UK Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed [and rules], subject to any material departures disclosed and explained in the financial statements;
- assess the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations or have no realistic alternative but to do so.

The trustees are required to act in accordance with the trust deed [and the rules] of the charity, within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the charity's transactions and disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of the Trustee on 24th November 2022

Signed by Order of the Board



Jane McCall
Chair



John Graham
Executive Chief Finance Officer

Independent examiner's report to the corporate trustee of Tameside and Glossop Integrated Care NHS Foundation Trust's Charitable Funds

I report on the accounts of Tameside and Glossop Integrated Care NHS Foundation Trust's Charitable Funds (the "charity") for the year ended 31 March 2022.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011;
 - to prepare accounts which accord with the accounting records; and
 - to comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008
 have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a comparison of the accounts with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as corporate trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement above.

Respective responsibilities of corporate trustee and examiner

The charity's corporate trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Your attention is drawn to the fact that the charity's trustees have prepared the charity's accounts in accordance with the Statement of Recommended Practice '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 (FRS 102) (effective 1 January 2019) issued in October 2019 in preference to the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005)' issued in April 2005 which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has been withdrawn. I understand that the charity's trustee has done this in order for the charity's accounts to give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Use of this report

This report is in respect of an examination carried out under section 145 of the Charities Act 2011. This report is made solely to the charity's corporate trustee, as a body, in accordance with the regulations

made under section 154 of the Charities Act 2011. 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.

Andrew Smith

Andrew Smith ACA

For and on behalf of Grant Thornton UK LLP
Chartered Accountants

Landmark
1 Oxford Street
St Peter's Square
Manchester
M1 4PB

5 December 2022

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund
Statement of Financial Activities for the year ended 31 March 2022

				2021/22	2020/21
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000	Total Funds £000
Income and Endowments	1.2				
Income from					
Donation & legacies	2	53	1	54	131
Other trading activities - Income from Fundraising Events	3	44	0	44	118
Investment Income	5	0	0	0	0
Total Income and Endowments		97	1	98	249
Expenditure on:	1.3				
Raising funds	4	23	0	23	16
Charitable activities	4	110	61	171	94
Total Expenditure		133	61	194	110
Net income/(expenditure)		(36)	(60)	(96)	139
Reconciliation of funds					
Total Funds brought forward		511	82	593	454
Total funds carried forward		475	22	497	593

The notes at pages 12 to 17 form part of this account.

All of the activities of the Charity are classed as continuing.

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund
Statement of Financial Position as at 31 March 2022

			2021/22	2020/21
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000
Fixed Assets				
Investments	1.7	0	0	0
Total Fixed Assets		0	0	0
Current Assets				
Debtors	6.1	1	0	13
Cash and Cash Equivalents	6.2	490	22	512
Total Current Assets		491	22	513
Liabilities:				
Creditors: Amounts falling due within one year	7	(16)	0	(27)
Net Current Assets		475	22	497
Total Assets less Current Liabilities		475	22	497
Total Net Assets		475	22	497
Funds of the Charity				
Income Funds:				
Restricted	8.1	0	22	61
Unrestricted	8.2	475	0	532
Total Charitable Funds		475	22	497

The notes at pages 12 to 17 form part of this account.

Signed on behalf of the Trustee:



Date

24th November 2022

Notes to the Accounts

1 Accounting Policies

1.1 Accounting Convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Charities SORP (FRS102) and the Charities Act 2011. 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The Trust constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The business model of the Charity is such that its charitable activities are limited to those; which it has sufficient funds to support from the excess of funding received over the costs of administering the Charity. The Charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 4.

The Trustees have reviewed the cash flow forecasts for a period of 12 months from the date of approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period.

The Trustees have also considered the implications of COVID-19 on these cash flow forecasts and consider that as a result of its operating model explained above, even if no further funding is received in the 12 month period, the charity has sufficient cash reserves to pay all committed costs.

Consequently, the Trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements.

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments.

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.

Debtors

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

The Trustee has a reasonable expectation that Tameside and Glossop Integrated Care NHS Foundation Trust has adequate resources to continue in operational existence for the foreseeable future. Therefore the accounts have been prepared on a going concern basis, as the Trustee also expect the activities of the Charity to continue.

The accounts are prepared on an accruals basis.

The Charity has applied the small entity exemption and has not produced a Cash Flow Statement.

1.2 Income and Endowments

Income and endowments are included in full in the Statement of Financial Activities as soon as the following three factors are met:

- i) entitlement - arises when a particular resource is receivable or the Charity's right becomes legally enforceable;
- ii) certainty - when there is reasonable certainty that the incoming resource will be received;
- iii) measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.

Legacies

Legacies are accounted for as incoming resources once the receipt of the legacy becomes reasonably certain and quantifiable. For pecuniary legacies this will generally be on the granting of probate. For residuary legacies this will generally be on the earlier of cash receipt, or once confirmation has been received from the representatives of the estates that payment of the legacy will be made, or property transferred and once all conditions attached to the legacy have been fulfilled.

1.3 Expenditure on charitable activities

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the Charity to the expenditure. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Payments made to third parties (including NHS bodies) are in the furtherance of the Trust's charitable objectives, primarily relief of those who are sick. They are accounted for on an accruals basis where the conditions for their payment have been met for where a third party has a reasonable expectation that they will receive the grant. This includes grants paid to NHS bodies. Note 4 details the payments for 2021/22.

1.4 Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

Governance costs and support costs relating to charitable activities have been apportioned to the Restricted Funds and Unrestricted Funds on the fund balance at 31 March 2022. The allocation of support and governance costs is analysed in note 4.

The Charity does not employ any staff directly, the administrative staff are employed by Tameside and Glossop Integrated Care NHS Foundation Trust and the management and administrative costs are accounted for on an accruals basis, a recharge is then made to the Charity for the costs.

Historically a calculation has been made for an apportionment of staff salaries, this amount is uplifted every financial year to account for inflation. On an annual basis the administration fee is approved by the Charitable Funds Committee.

1.5 Structure of funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified in the accounts as a Restricted Fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are accounted for as endowment funds. Other funds are classified as Unrestricted Funds. Funds that are not legally restricted, which the Trustee has chosen to earmark for set purposes are classified Designated Funds. The major funds held within these categories are disclosed in notes 8.1 and 8.2.

1.6 Tax

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable trust for UK income tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Income and Endowments from

	Unrestricted Funds £000	Restricted Funds £000	Total 2021/22 £000	Total 2020/21 £000
Donations from Individuals	21	1	22	131
Legacies	32	0	32	0
Investment Income	0	0	0	0
Total	53	1	54	131

3 Income from other Trading Activities

	Unrestricted Funds £000	Restricted Funds £000	Total 2021/22 £000	Total 2020/21 £000
Other trading activities - Income from Fundraising Events	44	0	44	118
Total	44	0	44	118

4 Expenditure on Charitable Activities

All expenditure has been made as per the expenditure on charitable activities policy, detailed in the Trustees' Report.

	Unrestricted Funds £000	Restricted Funds £000	Total 2021/22 £000	Total 2020/21 £000
Patient welfare and amenities	69	53	122	26
Staff welfare and amenities	15	6	21	44
Raising funds	24	0	24	16
Statutory audit fee	0	0	0	4
Independent examination fee *	5	1	6	0
Management and administrative cost	20	1	21	20
Total	133	61	194	110

*In 2020/21 a full Statutory Audit was carried out by KPMG LLP. In 2021/22 an independent examination has been carried out by Grant Thornton UK LLP.

5 Total Gross Income from Investments and Cash on Deposit

	2021/22	2020/21
	Total (Held in the UK)	Total (Held in the UK)
	£000	£000
Interest on cash held on deposit (current assets)	0	0
Total	0	0

6 Analysis of Current Assets**6.1 Debtors under 1 year**

	2021/22	2020/21
	Total	Total
	£000	£000
Other Debtors	1	13
Total	1	13

6.2 Analysis of Cash and Cash Equivalents

	2021/22	2020/21
	Total	Total
	£000	£000
RBS Special Interest Bearing Account	69	69
RBS Current Account	10	10
Lloyds Current Account	81	176
Lloyds Investment Account	352	352
Total	512	607

7 Analysis of Current Liabilities and Long Term Creditors**Creditors under 1 year**

	2021/22	2020/21
	Total	Total
	£000	£000
Other Creditors	16	27
Total	16	27

8 Analysis of Charitable Funds

8.1 Restricted Funds

	Balance at 1 April 2021 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2022 c/fwd	Balance at 1 April 2020 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2021 c/fwd	Description of the nature and purpose of each fund
	£000	£000	£000	£000	£000	£000	£000	£000	
Post Graduate Medical Centre (PGMC)	5	0	0	5	5	0	0	5	Any charitable purpose but wholly for PGMC
Special Care Baby Unit (SCBU)	8	1	(3)	6	7	1	0	8	Any charitable purpose but wholly for SCBU
Diabetes Centre	11	0	0	11	12	0	(1)	11	Any charitable purpose but wholly for Diabetes Centre
Covid 19	58	0	(58)	0	0	117	(59)	58	Any charitable purpose but wholly for Covid 19
	82	1	(61)	22	24	118	(60)	82	

8.2 Unrestricted Funds

	Balance at 1 April 2021 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2022 c/fwd	Balance at 1 April 2020 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2021 c/fwd	Description of the nature and purpose of each fund
	£000	£000	£000	£000	£000	£000	£000	£000	
Material Funds									
Community Services Fund	13	0	(13)	0	14	0	(1)	13	Any charitable purpose but wholly for Community Services
Harebell Suite	12	0	(1)	11	13	0	(1)	12	Any charitable purpose but wholly for Harebell Suite
Bowel Cancer Fund	31	0	(2)	29	32	1	(2)	31	Any charitable purpose but wholly for Bowel Cancer
ITU/HDU	160	2	(53)	109	165	1	(6)	160	Any charitable purpose but wholly for ITU/HDU
The Everyone Matters Fund	27	17	(21)	23	14	18	(5)	27	Any charitable purpose but wholly for General Purpose of T&G ICFT Charitable Fund
Scanner Appeal Fund	106	19	(16)	109	37	89	(20)	106	Any charitable purpose but wholly for the Scanner Appeal
Staff Lottery Fund	36	13	(13)	36	30	14	(8)	36	Any charitable purpose but wholly for Staff of T&G ICFT
Tameside & Glossop Cancer Fund	5	27	(3)	29	5	0	0	5	Any charitable purpose but wholly for the Macmillan Unit
Others (36 funds)	78	5	(11)	72	77	8	(7)	78	Any charitable purpose but wholly for the purpose of the individual fund specified
General Reserve	43	14	0	57	43	0	0	43	To satisfy the Reserves policy that sufficient funds are available to cover 24 months of administration and audit fees
	511	97	(133)	475	430	131	(50)	511	

9 Connected Organisations

The Trustee

Tameside and Glossop Integrated Care NHS Foundation Trust
Fountain Street
Ashton-Under-Lyne
Lancashire
OL6 9RW

The principal purposes and activities of the Trustee 'Tameside and Glossop Integrated Care NHS Foundation Trust', are to provide patient services and care under the NHS, and promoting and supporting the training and personal development of staff.

Trustee, description of activities undertaken and details of any qualifications expressed by their auditors	2021/22		2020/21	
	Turnover of Connected Organisation	Net Surplus/(Deficit) for the Connected Organisation	Turnover of Connected Organisation	Net Surplus/(Deficit) for the Connected Organisation
	£'000	£'000	£'000	£'000
The Trustee, Tameside and Glossop Integrated Care NHS Foundation Trust - Monies from the Charity are used to purchase items/provide additional support in healthcare activities, benefits for the patients and staff as designated by the Charity.	£301,740	(£423)	£286,906	£666

The Charity seeks to provide patient and staff services, education and care beyond what would be affordable under the NHS.

10 Related Party Transaction

The Charitable Fund has made £31k revenue payments to the Trustee, the Tameside and Glossop Integrated Care NHS Foundation Trust.

There have been no transactions with the members of the key management staff, or parties related with the Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund.

The Summary Financial Statements of the NHS Foundation Trust are included within the annual report of the Trust.

Accounts

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

(Charitable Registration No: 1055818)



Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Funds

Annual Report for the year ended 31st March 2021

Introduction

The Trustee is pleased to be able to welcome you to this report on the Charity's activities for the year ended on 31st March 2021.

During the year, the Charity has continued to provide grants in support of its charitable objective, set out in the Trust Deed as-

“... any charitable purpose or purposes related to the National Health Service wholly or mainly for the services provided by the Tameside and Glossop Integrated Care NHS Foundation Trust”.

We have continued to work to ensure that the Charity can support the work of the Foundation Trust, its patients and staff. The Charity's work during the year was significantly impacted by the COVID-19 pandemic, which severely affected the Foundation Trust; and the focus of the grants by the Charity was to support the Foundation Trust in addressing the challenges this posed for staff and patients. During the year, the Charity was able to access substantial grants through NHS Charities Together, which were utilised to support patients and staff during the COVID-19 pandemic.

Governance of the Charity

The Trustee

Tameside and Glossop Integrated Care NHS Foundation Trust
Fountain Street
Ashton-Under-Lyne
Lancashire
OL6 9RW

Under the arrangements set out in Section 51 of the *National Health Service Act 2006*, the Trustee of the Charity is Tameside and Glossop Integrated Care NHS Foundation Trust. For the year ended on 31st March 2021, the following were Directors of the Trustee-

Farath (Fara) Arshad (appointed 5 th Feb 2021)	Jane McCall
Sallie Bridgen	Peter Noble (retired 4 th February 2021)
Patricia Cavanagh	Brendan Ryan
David Curtis	Sam Simpson
Karen James	Martyn Taylor
Andrew Light	Peter Weller

The Trustee is supported by the Secretary, Steve Parsons FCG. The Trustee is chaired by Jane McCall, as Chair of the Board.

Directors are appointed by the Foundation Trust, in accordance with the requirements set out in Schedule 7 of the *National Health Service Act 2006*. Executive Directors are usually appointed on contracts of indefinite length. In line with guidance from NHS Improvement, Non-Executive Directors are usually appointed for a term of 3 years, renewable once. All Directors will receive a tailored induction on appointment, receive continuing professional development during their time on the Board, and are subject to an annual appraisal process. The skills and experience available through the Board's membership are subject to regular review. A Register of Interests is kept in accordance with general NHS requirements, and is published by the NHS Foundation Trust.

During the year, Fara Arshad was appointed to the Trustee's Board, replacing Peter Noble who elected to retire. Martyn Taylor is expected to retire from the Board at the end of April 2022, and the Trust will be running an appointments process for a Non-Executive Director during the autumn of 2021.

All of the Directors are remunerated by the Foundation Trust for their activities to support the Foundation Trust's work with the NHS. No part of the remuneration of the Directors is attributable to their work in connection with the Charity, or re-charged by the Foundation Trust against charitable funds. No Directors have been in receipt of grant support from the Charity, or any other specific benefit (beyond that received by the generality of beneficiaries in respect of grants to support the welfare of Trust staff).

Ensuring appropriate consideration of Charity business

The Board of the Trustee is aware of the need to ensure that, in considering matters related to the Charity, it keeps a clear separation between the interests of the beneficiaries as defined in the Trust Deed, and that of the Foundation Trust. The Trustee continues to adhere to the principle that replacing Exchequer funding with support from the Charity would not be appropriate, and therefore that grants from the Charity will be for items additional to those supported by the taxpayer.

The Charity regularly pays grants to the Foundation Trust (which is its Trustee), for the benefit of the beneficiaries of the Charity. This is considered to be an effective method of delivering benefit to them, as they are defined within the objectives of the Charity, by reference to the NHS and the Foundation Trust. All such grants are paid under conditions which require the Foundation Trust to apply the funds exclusively for charitable purposes, for the purpose agreed by the Trustee, and to account back to the Charity for any sums not so used.

During the course of the year, the Charity received identifiable donations from the Secretary to the Trustee. In compliance with the requirements in place to manage conflicts of interest in the NHS, the Secretary (as an NHS employee) has publicly declared those donations on the Foundation Trust's Register of Interests. For good governance, the Secretary has been and will be excluded from any specific discussion on the use of those donations.

The Trustee is responsible overall for agreeing the strategy of the Charity, its good governance, and ensuring compliance with the statutory and regulatory requirements applicable to registered charities. Detailed work has been delegated to the Charitable Funds Committee, which is appointed by and reports to the Board of Directors of the Trustee.

Charitable business is, for logistical reasons, considered by the Board in connection with their regular meetings, which also consider matters related to the Foundation Trust's activities. However, the Trustee business is considered in a separate session, emphasising the different considerations affecting Charity decisions, and the Secretary will remind the Board of the need to consider the interests of the beneficiaries to the exclusion of the interests of the Foundation Trust.

The Trustee has agreed a scheme of delegation, under which day-to-day decisions on the use of charitable funds are taken for small amounts by designated fund-holders with the Director of Finance; and for larger amounts by the Charitable Funds Committee. Significant proposals that could impact on the future of the Charity are subject to decision by the Board of Directors of the Trustee.

Charitable Funds Committee

The Trustee has appointed a Charitable Funds Committee to support it in the management and operation of the Charity. The Committee meets four times a year and has written terms of reference, approved by the Trustee; these were fully reviewed and revised during the year, with a final version being approved by the Trustee in July 2018. At 31st March 2021 the Committee was composed of-

Fara Arshad (from 5th February 2021)
David Curtis (Committee Chair)

Peter Noble (until 4th February 2021)
Sam Simpson

The Committee is supported by the Secretary to the Trustee, and by members of the Foundation Trust's Finance Department. Other Directors or staff may attend meetings as appropriate.

During the year, attendance at meetings of the Committee was as follows-

	July 2020	November 2020
Fara Arshad		
David Curtis	✓	✓
Peter Noble	Apologies	Apologies
Sam Simpson	✓	✓

During the year, the Charitable Funds Committee met twice. Key issues considered by the Committee included-

- Consideration of options for the Charity to be most effective in raising funds and supporting the beneficiaries.
- Approved the purchase of an Arjo SARA Combilizer, to support patients being cared for in Critical Care
- Affiliated the Charity to NHS Charities Together, to access grant funding made available to NHS Charities via this route.
- Approval of the allocation of the Charity's administration costs between the various funds within the Charity.

Public Benefit

The *Charities Act 2011* requires that all charities can show their activities are of benefit to the public. In undertaking the Charity's activities during the course of the year, the Trustee has had regard to the guidance from the Charity Commission's guidance on ensuring public benefit in accordance with the Act.

The key activities of the Charity to carry out its objectives have been-

- Providing grants to enhance the experience of patients who are being cared for by the Foundation Trust, across in-patient, out-patient and community services
- Providing grants to support the welfare of staff working for the Foundation Trust

As noted above, the Trustee is careful to ensure that all grants properly reflect charitable purpose and public benefit, by not replacing funding that falls within the remit of Grant-in-Aid funding through HM Exchequer.

The Trustee has recognised, as a smaller charity with limited resources, the Charity must focus on specific fundraising projects. It has, however, agreed that the Charity should employ a fundraiser to support this work; this a part-time position and is expected to be self-funding through donations covering the employment costs. The Trustee continues to consider the most appropriate way forward in the longer-term, in the light of the Charity's circumstances.

The Trustee has continued to review all funds (except restricted funds), to ensure that they provide the greatest benefit for the beneficiaries. Where the Trustee concludes that the specific designation is no longer appropriate, the fund will either be consolidated with other designated funds, or transferred to the General Fund (the “Everyone Matters” Fund).

Management of Risk

The Trustee has considered the significant risks to which the Charity is exposed. It has agreed that, in the position of the Charity, it would be appropriate to utilise the financial control systems of the Foundation Trust to manage and mitigate those risks, subject to any specific requirements of charitable legislation or regulation.

The Charitable Funds Committee regularly receives and reviews an updated statement of the key risks facing the Charity, based on the structure and format in use by the Foundation Trust. The aim of the Committee and the Trustee is to ensure that all identified risks are monitored and managed actively, and the Trustee has a low tolerance for risk to the charitable funds, or for their mismanagement.

As an NHS Charity, the Charity is subject (in accordance with the requirements of the Department of Health and Social Care) to a full audit process in each year. This is undertaken by KPMG LLP, who are independent of the Trustee. The report of the Auditors on the Annual Accounts forms part of this document. The Charity also benefits from regular reviews of key financial systems operated by the Trust, undertaken by the internal audit service to the Foundation Trust.

Financial review of the year

During the year, the Charity continued to be entirely reliant on individual donations received, both from those who have used the Trust’s services and from other members of the public. The Trustee would like to take this opportunity to thank all of those who have generously supported the work of the Charity through the year, either by a donation or through giving freely and generously of their time. The Charity is also eligible to benefit from Gift-Aid declarations made by donors who are UK taxpayers.

As part of its management of risk, the Charitable Funds Committee has adopted a statement of policy related to unacceptable sources of funding, which sets out sources that are not regarded as acceptable, and provides for the Committee to consider any cases where significant doubt arises.

During the year, a total of £131,000 (2019/20: £30,000) was donated to the Charity, as shown in the Statement of Activities. Other income and returns on investments were £118,000 (2019/20: £74,000), giving a total income of £249,000 for the year (2019/20: £104,000).

A total of £110,000 (2019/20: £86,000) was utilised by the Trustee towards the achievement of the objectives of the Charity, of which £20,000 (2019/20: £19,000) was utilised to support the administration of the Charity. A breakdown of the expenditure can be seen in Note 4 to the accounts. Physical items that are purchased to support work in the Trust are gifted to the Foundation Trust, on the terms set out earlier in this report, for the use of the beneficiaries of the Charity. Notable items of charitable expenditure included-

Items purchased with a grant received from NHS Charities Together	
10 Picnic tables with wheelchair access, 5 duo phoenix seats, 5 Elwood seats and 9 royale litter bins. To allow staff and patients to relax in an outside space.	£21,594
The installation of bike sheds to promote staff health and wellbeing.	£16,622

A rempod LCD rail carriage feature with table, 8 sky tiles and a launderette wall feature for patients living with dementia. Purchased with a grant received from NHS Charities Together	£10,354
24 Samsung Galaxy tablets to allow patient communication with family and friends. Purchased with a grant received from NHS Charities Together	£5,328
Other Purchases	
Staff benefits purchased from the Staff Lottery fund	£5,607
Preparation for and delivery of the Scanner appeal	£16,347
Christmas trees, lights and decorations purchased with donations received from various companies	£5,352
Weight bearing corner steps to improve patient experience in physiotherapy	£1,439

The Trustee is aware of the need to ensure that charitable funds are spent for the benefit of the Charity's beneficiaries, which the donors both expect and require. The Trustee is satisfied that the increase in the overall level of the fund by £139,000 during the course of the year is reflective of the increase of donations and the utilisation of charitable funds to support the objectives of the Charity.

Fundraising and Donation management

Donations received are generally designated - whilst the donor makes a request of the Trustee as to the purpose the donation can be used for (a designation), the Trustee can choose to utilise its discretion if it considers the donation would be of more benefit to the beneficiaries from a different use. If the donor makes a donation that is conditional on a specific use (a restricted donation), the Trustee can only use the donation for that purpose and must return any amount that cannot be put to the use that was specified.

Donations are received through three main routes; from individuals, from organisations and through third-party events. The Charity has made arrangements for donations to be received on the Charity's behalf by the Foundation Trust's finance office; and there are also arrangements in place for electronic donations through recognised web-sites and bank transfer arrangements. We encourage donors, where they meet the statutory conditions, to participate in "Gift Aid" arrangements; these increase the value of donations to the Charity by up to 25%. The Trustee provides guidance on appropriate methods of fundraising, based on best practice; and fundraising activities are regularly reviewed by the Charitable Funds Committee. The Charity has adopted a policy statement regarding unacceptable sources of donations, and donations offered from such sources would be refused. No complaints were made to the Charity during the year related to fundraising practices.

Owing to the COVID-19 pandemic, the fundraising activities of the Charity were scaled back during the year, reflecting the limited capacity available and the wider impact of the pandemic on the NHS and society. As part of the NHS, the Charity was able to access a substantial flow of funding provided through NHS Charities Together, the representative body for NHS Charities; this funding was utilised to provide benefit to staff and support their welfare, in line with the intention of the grant, through a range of small projects and development grants across the Foundation Trust's departments. The projects and developments supported were decided following consultation with staff, to ensure that they reflected need. As a member of NHS Charities Together, the Charity has the opportunity to apply for a stage 3 grant, which will support the long-term recovery of the Trust.

Investment and Reserves policy

The Trustee recognises its responsibility to invest funds not required immediately for charitable purposes, so as to prevent the erosion of the funds by inflation and to ensure that as much funding as possible is available for charitable work. The Trustee also recognises the need to ensure that no

unnecessary risks are taken with the funds, which leads to a low tolerance of risk in making investment decisions.

The current policy of the Trustee, having regard to the amount of funds available, costs of investment, and risk, is to place the charity's surplus funds on short-term deposit with two high-street banks. The Charitable Funds Committee has considered a proposal for making investments in equities, but considered that the balance of risk and reward favoured retaining the current arrangements.

The Trustee has established a policy for reserves, taking into account the relevant Statement of Recommended Practice and the primary purpose of charitable funds to support beneficiaries, rather than extend the Charity's operations. The policy adopted by the Trustee is, at the start of each financial year, to have sufficient reserves available to fund 24 months of administrative and audit costs. Based on current costs, the Trustee seeks to have a minimum reserve of between £40,000 and £50,000 available as reserves at the start of each year.

Future Plans

The Charity, like the rest of the NHS and the United Kingdom, has been significantly affected by COVID-19, which was a substantial factor throughout the 2020/21 year. Our focus during the year has remained on delivering improvements for staff and patients; but the sources of fundraising for the Charity have changed substantially during this period. At present, the Trustee considers that there remains a significant uncertainty as to the future course of the pandemic and the NHS response to it; together with the challenges of recovering NHS services that were suspended during the pandemic; and so the Trustee is seeking to maintain a posture that will enable it to react to changes over the medium term (the following 12 to 24 months).

Whilst recognising that the Charity is likely to remain a relatively small fund, over the medium-term the Trustee aims to raise the Charity's profile, and thereby increase the amount of donations received. To ensure that the Trustee has the maximum flexibility to direct funds to the best use, we will continue to encourage donors to consider putting funds in the "Everyone Matters" fund.

Approved by the Board of the Trustee on [30th September 2021]

Signed by Order of the Board



Jane McCall
Chair

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

Under the trust deed of the charity and charity law, the trustees are responsible for preparing a Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees are required to prepare the financial statements in accordance with UK Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed [and rules], subject to any material departures disclosed and explained in the financial statements;
- assess the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

The trustees are required to act in accordance with the trust deed [and the rules] of the charity, within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the charity's transactions and disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of the Trustee on 30th September 2021

Signed by Order of the Board



Jane McCall
Chair



Samantha Simpson
Director of Finance

Independent auditor's report to the Trustees of Tameside and Glossop Integrated Care Foundation Trust Charitable Funds

Opinion

We have audited the financial statements of Tameside and Glossop Integrated Care Foundation Trust Charitable Funds ("the charity") for the year ended 31/03/2021 which comprise the Statement of Financial Activities, Balance Sheet and related notes, including the accounting policies in note 1.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31/03/2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 149 of the Charities Act 2011 (or its predecessors) and report in accordance with regulations made under section 154 of that Act.

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the charity in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

Going concern

The trustees have prepared the financial statements on the going concern basis as they do not intend to liquidate the charity or to cease its operations, and as they have concluded that the charity's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period"). In our evaluation of the trustees' conclusions, we considered the inherent risks to the charity's business model and analysed how those risks might affect the charity's financial resources or ability to continue operations over the going concern period.

Our conclusions based on this work:

- we consider that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate;
- we have not identified, and concur with the trustees' assessment that there is not, a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for the going concern period.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the charity will continue in operation.

Fraud and breaches of laws and regulations – ability to detect

To identify risks of material misstatement due to fraud (“fraud risks”) we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of management, and inspection of policy documentation as to the Charity’s high-level policies and procedures to prevent and detect fraud, as well as whether they have knowledge of any actual, suspected or alleged fraud.
- Reading Board and Trustee Committee minutes.
- Using analytical procedures to identify any unusual or unexpected relationships.
- Reviewing the Charity’s accounting policies.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries. On this audit we do not believe there is a fraud risk related to revenue recognition because we do not deem there to be significant pressure on the organisation in relation to the income recognised in year. There is no external regulatory pressure which would increase the incentive for fraudulent revenue recognition.

We did not identify any additional fraud risks.

In determining the audit procedures we took into account the results of our evaluation of some of the Charity-wide fraud risk management controls.

We also performed procedures including:

- Identifying journal entries and other adjustments to test based on risk criteria and comparing the identified entries to supporting documentation. These included entries made to unrelated accounts linked to cash, as well as other unusual journal characteristics.

Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

The Charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related charities legislation), GDPR, Fraud corruption and

Bribery, Money Laundering and taxation legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Whilst the Charity is subject to many other laws and regulations, we did not identify any others where the consequences of non-compliance alone could have a material effect on amounts or disclosures in the financial statements.

Context of the ability of the audit to detect fraud or breaches of law or regulation

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

Other information

The trustees are responsible for the other information, which comprises [the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. We are required to report to you if:

- based solely on that work, we have identified material misstatements in the other information; or
- in our opinion, the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements.

We have nothing to report in these respects.

Matters on which we are required to report by exception

Under the Charities Act 2011 we are required to report to you if, in our opinion:

- the charity has not kept sufficient accounting records; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in these respects.

Trustees' responsibilities

As explained more fully in their statement set out on page 7, the trustees are responsible for: the preparation of financial statements which give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern

basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities

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

A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's trustees as a body, in accordance with section 149 of the Charities Act 2011 (or its predecessors) and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



James Boyle
for and on behalf of KPMG LLP, Statutory Auditor
Chartered Accountants
1 St Peter's Square
Manchester
M2 3AE

Date: 6th October 2021

KPMG LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund
Statement of Financial Activities for the year ended 31 March 2021

				2020/21	2019/20
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000	Total Funds £000
Income and Endowments	1.2				
Income from					
Donation & legacies	2	16	115	131	30
Other trading activities - Income from Fundraising Events	3	115	3	118	73
Investment Income	5	0	0	0	1
Total Income and Endowments		131	118	249	104
Expenditure on:	1.3				
Raising funds	4	16	0	16	19
Charitable activities	4	34	60	94	67
Total Expenditure		50	60	110	86
Net income/(expenditure)		81	58	139	18
Reconciliation of funds					
Total Funds brought forward		430	24	454	436
Total funds carried forward		511	82	593	454

The notes at pages 14 to 19 form part of this account.

All of the activities of the Charity are classed as continuing.

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund
Statement of Financial Position as at 31 March 2021

				2020/21	2019/20
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000	Total Funds £000
Fixed Assets					
Investments	1.7	0	0	0	0
Total Fixed Assets		0	0	0	0
Current Assets					
Debtors	6.1	13	0	13	2
Cash and Cash Equivalents	6.2	525	82	607	464
Total Current Assets		538	82	620	466
Liabilities:					
Creditors: Amounts falling due within	7	(6)	(21)	(27)	(12)
Net Current Assets		532	61	593	454
Total Assets less Current Liabilities		532	61	593	454
Total Net Assets		532	61	593	454
Funds of the Charity					
Income Funds:					
Restricted	8.1	0	61	61	24
Unrestricted	8.2	532	0	532	430
Total Charitable Funds		532	61	593	454

The notes at pages 14 to 19 form part of this account.

Signed on behalf of the Trustee:



Date

30th September 2021

Notes to the Accounts

1 Accounting Policies

1.1 Accounting Convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Charities SORP (FRS102) and the Charities Act 2011. 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The Trust constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The business model of the Charity is such that its charitable activities are limited to those; which it has sufficient funds to support from the excess of funding received over the costs of administering the Charity. The Charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 4.

The Trustees have reviewed the cash flow forecasts for a period of 12 months from the date of approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period.

The Trustees have also considered the implications of COVID-19 on these cash flow forecasts and consider that as a result of its operating model explained above, even if no further funding is received in the 12 month period, the charity has sufficient cash reserves to pay all committed costs.

Consequently, the Trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements.

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments.

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.

Debtors

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

The Trustee has a reasonable expectation that Tameside and Glossop Integrated Care NHS Foundation Trust has adequate resources to continue in operational existence for the foreseeable future. Therefore the accounts have been prepared on a going concern basis, as the Trustee also expect the activities of the Charity to continue.

The accounts are prepared on an accruals basis.

The Charity has applied the small entity exemption and has not produced a Cash Flow Statement.

1.2 Income and Endowments

Income and endowments are included in full in the Statement of Financial Activities as soon as the following three factors are met:

- i) entitlement - arises when a particular resource is receivable or the Charity's right becomes legally enforceable;
- ii) certainty - when there is reasonable certainty that the incoming resource will be received;
- iii) measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.

Legacies

Legacies are accounted for as incoming resources once the receipt of the legacy becomes reasonably certain and quantifiable. For pecuniary legacies this will generally be on the granting of probate. For residuary legacies this will generally be on the earlier of cash receipt, or once confirmation has been received from the representatives of the estates that payment of the legacy will be made, or property transferred and once all conditions attached to the legacy have been fulfilled.

1.3 Expenditure on charitable activities

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the Charity to the expenditure. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Payments made to third parties (including NHS bodies) are in the furtherance of the Trust's charitable objectives, primarily relief of those who are sick. They are accounted for on an accruals basis where the conditions for their payment have been met for where a third party has a reasonable expectation that they will receive the grant. This includes grants paid to NHS bodies. Note 4 details the payments for 2020/21.

1.4 Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

Governance costs and support costs relating to charitable activities have been apportioned to the Restricted Funds and Unrestricted Funds on the fund balance at 31 March 2021. The allocation of support and governance costs is analysed in note 4.

The Charity does not employ any staff directly, the administrative staff are employed by Tameside and Glossop Integrated Care NHS Foundation Trust and the management and administrative costs are accounted for on an accruals basis, a recharge is then made to the Charity for the costs.

Historically a calculation has been made for an apportionment of staff salaries, this amount is uplifted every financial year to account for inflation. On an annual basis the administration fee is approved by the Charitable Funds Committee.

1.5 Structure of funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified in the accounts as a Restricted Fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are accounted for as endowment funds. Other funds are classified as Unrestricted Funds. Funds that are not legally restricted, which the Trustee has chosen to earmark for set purposes are classified Designated Funds. The major funds held within these categories are disclosed in notes 8.1 and 8.2.

1.6 Tax

Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable trust for UK income tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Income and Endowments from

	Unrestricted Funds £000	Restricted Funds £000	Total 2020/21 £000	Total 2019/20 £000
Donations from Individuals	16	115	131	29
Legacies	0	0	0	1
Investment Income	0	0	0	1
Total	16	115	131	31

3 Income from other Trading Activities

	Unrestricted Funds £000	Restricted Funds £000	Total 2020/21 £000	Total 2019/20 £000
Other trading activities - Income from Fundraising Events	115	3	118	73
Total	115	3	118	73

4 Expenditure on Charitable Activities

All expenditure has been made as per the expenditure on charitable activities policy, detailed in the Trustees' Report.

	Unrestricted Funds £000	Restricted Funds £000	Total 2020/21 £000	Total 2019/20 £000
Patient welfare and amenities	8	18	26	21
Staff welfare and amenities	6	38	44	23
Raising funds	16	0	16	19
Statutory audit fee	3	1	4	4
Management and administrative cost	17	3	20	19
Total	50	60	110	86

5 Total Gross Income from Investments and Cash on Deposit

	2020/21	2019/20
	Total (Held in the UK)	Total (Held in the UK)
	£000	£000
Interest on cash held on deposit (current assets)	0	1
Total	0	1

6 Analysis of Current Assets

6.1 Debtors under 1 year

	2020/21	2019/20
	Total	Total
	£000	£000
Other Debtors	13	2
Total	13	2

6.2 Analysis of Cash and Cash Equivalents

	2020/21	2019/20
	Total	Total
	£000	£000
RBS Special Interest Bearing Account	69	69
RBS Current Account	10	10
Lloyds Current Account	176	234
Lloyds Investment Account	352	151
Total	607	464

7 Analysis of Current Liabilities and Long Term Creditors

Creditors under 1 year

	2020/21	2019/20
	Total	Total
	£000	£000
Other Creditors	27	12
Total	27	12

8 Analysis of Charitable Funds

8.1 Restricted Funds

	Balance at 1 April 2020 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2021 c/fwd	Description of the nature and purpose of each fund
	£000	£000	£000	£000	
Post Graduate Medical Centre (PGMC)	5	0	0	5	Any charitable purpose but wholly for PGMC
Special Care Baby Unit (SCBU)	7	1	0	8	Any charitable purpose but wholly for SCBU
Diabetes Centre	12	0	(1)	11	Any charitable purpose but wholly for Diabetes Centre
Covid 19	0	117	(59)	58	Any charitable purpose but wholly for Covid 19
	24	118	(60)	82	

8.2 Unrestricted Funds

	Balance at 1 April 2020 b/fwd	Incoming Resources	Resources Expended	Balance at 31 March 2021 c/fwd	Description of the nature and purpose of each fund
	£000	£000	£000	£000	
<u>Material Funds</u>					
Community Services Fund	14	0	(1)	13	Any charitable purpose but wholly for Community Services
Harebell Suite	13	0	(1)	12	Any charitable purpose but wholly for Harebell Suite
Bowel Cancer Fund	32	1	(2)	31	Any charitable purpose but wholly for Bowel Cancer
ITU/HDU	165	1	(6)	160	Any charitable purpose but wholly for ITU/HDU
The Everyone Matters Fund	14	18	(5)	27	Any charitable purpose but wholly for General Purpose of T&GICFT Charitable Fund
Scanner Appeal Fund	37	89	(20)	106	Any charitable purpose but wholly for the Scanner Appeal
Staff Lottery Fund	30	14	(8)	36	Any charitable purpose but wholly for Staff of T&GICFT
Others (43 funds)	82	8	(7)	83	Any charitable purpose but wholly for the purpose of the individual fund specified
General Reserve	43	0	0	43	To satisfy the Reserves policy that sufficient funds are available to cover 24 months of administration and audit fees
	430	131	(50)	511	

9 Connected Organisations

The Trustee

Tameside and Glossop Integrated Care NHS Foundation Trust
Fountain Street
Ashton-Under-Lyne
Lancashire
OL6 9RW

The principal purposes and activities of the Trustee 'Tameside and Glossop Integrated Care NHS Foundation Trust', are to provide patient services and care under the NHS, and promoting and supporting the training and personal development of staff.

Trustee, description of activities undertaken and details of any qualifications expressed by their auditors	2020/21		2019/20	
	Turnover of Connected Organisation	Net Surplus/(Deficit) for the Connected Organisation	Turnover of Connected Organisation	Net Surplus/(Deficit) for the Connected Organisation
	£'000	£'000	£'000	£'000
The Trustee, Tameside and Glossop Integrated Care NHS Foundation Trust - Monies from the Charity are used to purchase items/provide additional support in healthcare activities, benefits for the patients and staff as designated by the Charity.	£286,906	£668	£257,657	£50

The Charity seeks to provide patient and staff services, education and care beyond what would be affordable under the NHS.

10 Related Party Transaction

The Charitable Fund has made £36k revenue payments to the Trustee, the Tameside and Glossop Integrated Care NHS Foundation Trust.

There have been no material transactions with the Trustee, members of the key management staff, or parties related with the Tameside and Glossop Integrated Care NHS Foundation Trust Charitable Fund.

The Summary Financial Statements of the NHS Foundation Trust are included within the annual report of the Trust.