

**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
Material Funds	£000	£000	£000	£000	
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.