

**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.