

**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

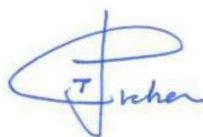
The notes at pages 12 to 17 form part of this account.

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.