

headlight

focusing on
mental health



Message from the Chair.....	3
Reference & Administrative Details	4
Trustee Annual Report.....	6
Activities & Fundraising.....	8
Review of 2022-23	11
Structure, Governance & Management	13
Annual Accounts 2022-23.....	16

Message from the Chair

It gives me great pleasure to present the Annual Report and Financial Statements of Headlight Mental Health Charity for 2022/23. Headlight is proud to be the official charity of Avon & Wiltshire Mental Health Partnership NHS Trust (AWP). My fellow Trustees and I would like to extend a sincere and very grateful thank you to everyone whose support and commitment has made it possible for us to achieve so much this year. We are very fortunate to have passionate and dedicated staff, donors and fundraisers, who are committed to doing their very best to help the staff, service users and their families who rely on the hospital.

As the NHS continues to focus on recovery from the pandemic, we are proud to play our part, and are grateful to our donors for their incredible support of the patients and staff at AWP. Over the next year, with the help of our dedicated and passionate donors, we will continue to support projects across our Trust.

Our focus and vision is improved mental health and the projects that we have been able to fund this year have differed from previous years, both in terms of provision and available funding. As ever, it is an important part of our work that charity funding spans the wide geography and scope of services within AWP, and this report highlights projects from across the region that have been supported during the year. The committee continues to encourage the use of the funds by asking staff for creative and imaginative ways to enhance patient care.

We have been able to focus heavily on the benefits of both art and outdoor spaces and how this helps to support not only our service users, but also our staff and carers. Excellent feedback has been received on the works completed to date and is something we aim to expand upon in 2023/24.

Looking to the year ahead, we will be completing the grant funded work to outdoor spaces that has been funded by NHS Charities Together and other generous donations. In addition to this we are looking to refresh the strategy of the charity in order to be able to maximise our income streams and ultimately enhance the future experiences of our service users, their carers and our staff.

As Chair of Headlight, I look forward to another year of using our existing funds and new donations to support the delivery of great new projects to make our NHS better for everyone. Once again, a very big “thank you” to each and every one of you who have helped make a very real and significant difference to the staff and patients at AWP during 2022/23.

Brian Stables

Chair of the Charitable Funds Committee, Non-Executive Director, Avon and Wiltshire Mental Health Partnership NHS Trust



Principal Address

The registered address of the charity:

Bath NHS House
Newbridge Hill
Bath BA1 3QE

Independent Examiner

Ross Brooke Limited

Suite I
Windrush Court
Abingdon Business Park
Abingdon
Oxfordshire OX14 1SY

Internal Auditor

RSM UK LLP

55-61 Victoria Street
Bristol BS1 6FT

Solicitors

DAC Beachcrofts

4 Portwall Place
Portwall Lane
Bristol BS99 7UD

Main Charity

Headlight Mental Health Charity

Charity registration number
1056576

Other Names

Renamed as Headlight Mental Health Charity as of end of financial year 2016-17.

Also known as:

Avon and Wiltshire Mental Health Partnership (AWP) NHS Trust Charitable Fund Previously been known as:

- 1) Avon and Western Wiltshire Mental Health Care Charitable Fund
- 2) Bath Mental Health Care Charitable Fund

Corporate Trustee

The Avon and Wiltshire Mental Health Partnership NHS Trust Charitable Fund is an NHS Charity registered with the Charity Commission and governed by a Corporate Trustee of the Charitable Fund, Avon and Wiltshire Mental Health Partnership NHS Trust. A full list is shown in the Annual Accounts.

Governing Document

Declaration of Trust dated 28 June 1996

Amended by Supplemental Deed dated 8 February 2002

Headlight Mental Health Charity (Headlight) is the name for the AWP Charitable Fund. Headlight is AWP's registered Charity, established to manage donations and bequests to AWP. The donations received by the Charity are used for charitable activities across the Trust, for items and initiatives that would not otherwise be funded by statutory NHS funds.

In practice, the Charity and its Trustees award funds in the form of grants to projects that help support the service users of AWP. These projects are delivered by AWP staff.

The objective for the Charity is to add value to the service users, staff and carers of AWP service users. The Charity has taken the public benefit guidance issued by the Charity Commission into account when making any relevant decisions and recognises itself as a public benefit entity.

Following consultation with our patients and their carers, the Trustees agreed the following funding priorities for the Charity and will support projects that:

- Enhance AWP's care environments to be more comfortable and welcoming
- Support recovery through recreation and meaningful activities
- Promote awareness and reducing the stigma of mental health
- Test approaches with the potential to improve outcomes in mental healthcare

Headlight fundraises in order to grow the voluntary income of the Charity and to be able to spend more on charitable activities. The Charity pays for one part-time member of administrative staff and does not undertake any fundraising through commercial partners.

Fundraising Standards

Headlight is a voluntary member of the Fundraising Regulator, and commits to following best practice as set out in the Code of Fundraising Practice.

Protecting vulnerable people

We are committed to protecting vulnerable individuals and have robust policies and practices in place to ensure that no-one is placed under any pressure to donate.

As a mental health charity, many of our most valued supporters may be considered vulnerable. We commit to doing everything possible to always be sensitive in our communications and contact supporters only as and when they have asked us to do so. More information can be found within our Supporter Promise, which can be found on the main Trust website www.awp.nhs.uk.

Complaints regarding Fundraising Practices

Any complaints regarding fundraising activities are dealt with in line with our Complaints Policy, and managed through the complaints process at Avon and Wiltshire Mental Health Partnership NHS Trust. Headlight has received no such complaints during the year, nor were any received during the prior financial year.

Compliance Statements

The Charitable Funds are registered in accordance with the Charities Act 2011. The Registered Charity number is 1056576.

The Charity's Annual Report with the financial statements for the year ended 31 March 2023 have been prepared by the Corporate Trustee in accordance with the Charity's SORP (Statement of Recommended Practice) (FRS 102) and complies with the charity's Governing Document.

Activities & Fundraising

Key achievements in fundraising

Two long standing AWP staff members teamed up to do a sponsored skydive to raise money for Hazel unit, one of 3 Psychiatric Intensive Care Units in the Trust. The funds are being used to support the incredible work that the service does to provide a more therapeutic environment for those in the unit on their road to recovery. Lucy and Mark raised over £1,000 for the unit.

Staff and service users at the Swindon Early Intervention in Psychosis Service teamed up to raise over £1,500 to attend a sporting event in the Netherlands. They worked hard to raise the funds with a limited amount of time, and had a brilliant time at the event.

Notable projects

Relaxation room

We were able to help fund the new relaxation room, called the Sky Room, in the newly refurbished Elizabeth Casson House unit in Bristol. Funds that were donated by the family and friends of Max McGee provided a relaxation chair, a beanbag, IT equipment for projections, and specialist lighting within the room. They also filled the walls with picture boards of places that Max visited: the Havasu Falls Trail, Yosemite National Park, and Detian Falls, China.



Football Tournament

The Recovery Through Sport team, within the South Gloucestershire Early Intervention Service, organised a mental health football tournament. The tournament was attended by over 60 people, with most being under the care of AWP inpatient and community services. The event had professional footballers attend to offer positive praise and support to each team, and a local barber attended to offer free haircuts to anyone in need. The day was a great success and enjoyed by everyone who was there.



Christmas celebrations

Headlight was once again able to provide seasonal extras to brighten the festive period for inpatients of the Trust. For service users spending Christmas in one of our hospitals, the Charity provided a small gift, funds for festive food, treats and decor.

Outdoor spaces

Having successfully applied for funding to improve AWP's outdoor spaces across the Trust's footprint, we have been able to purchase and install decorative murals to cover the fences and provide a far more calming environment to view both inside and outside of the units. They were designed by staff and service users and have provided a more suitable environment for staff, service users and their families to relax.



The staff and service users at Hodson ward, one of AWP's inpatient services in Swindon, had received a very generous donation from a previous service user. They decided to put this towards some outdoor furniture that will provide a relaxing space to benefit staff, service users and their carers and families.



Income

The Charity received £133,000 income in 2022-23, compared with £35,000 in 2021-22. This increase is due to a successful grant application to NHS Charities Together in 2022-23.

Donations

The Charitable Fund received £120,000 in donations in 2022-23 (£27,000 in 2021-22).

The majority of donated income was received from NHS Charities Together for outdoor spaces.

Fundraising

The Charitable Fund received £13,000 through fundraising in 2022-23 (£8,000 2021-22). Further information and key successes can be found on page 8-10.

Expenditure

Headlight spent £84,000 in 2022-23, compared to £36,000 in 2021-22.

Charitable Expenditure

Recreation and therapies	£10,000
Staff enhancement	£34,000
Furniture, fixtures & fittings	£11,000
Other charitable expenditure	£15,000

Indirect Expenditure

Staff salaries and recharges	£12,000
Governance	£2,000

Total Reserves

The level of reserves and expenditure plans are reviewed at each committee meeting to ensure that the Charity expenditure is in line with income and the reserves policy (page 15).

Total reserves as at year end 2022-23 are £180,000 (£131,000 in 2021-22)

Unrestricted reserves: £77,000 (£87,000 in 2021-22)

Restricted reserves: £103,000 (£44,000 in 2021-22)

Short term investments and deposits

£159,000 (£118,000 in 2021-22)

The deposit represents money held in a high interest commercial bank account in order that surplus monies gain maximum interest.

Cash in hand and at bank

£43,000 (£11,000 in 2021-22)

Cash in hand represents the amounts held in the commercial bank account.

Restricted Funds

Total £103,000 (£44,000 in 2021-22)

NHS Charities Together £70,000 (£1,000 in 2021-22)	To support the well-being of staff and service users
CAMHS Riverside Fund £20,000 (£22,000 in 2021-22)	For any charitable purpose relating wholly or mainly to the CAMHS (Child and Adolescent Mental Health Services) Riverside unit.
Wiltshire Learning Disabilities £8,000 (£8,000 in 2021-22)	For any charitable purpose related wholly or mainly to learning disability services in Wiltshire
Max McGee Memorial Fund £4,000 (£12,000 in 2021-22)	For the provision of a sensory room in line with the family wishes
General Service User Recreation £1,000 (£1,000 in 2021-22)	General fund for service user recreation

Accruals

£ 22,000 (£2,000 in 2021-22)

This provision relates to expenditure that has been made before the year end where orders have been raised and goods received, but invoices not yet received.

Governing Document

To comply with the Charities Act 2011, Avon and Wiltshire Mental Health Partnership Charitable Fund, in common with many NHS Charitable Funds, is registered as an NHS Charity with the Charity Commission.

The Fund was established by a declaration of trust dated 28 June 1996 following the establishment of the Bath Mental Health Care NHS Trust. The Bath Mental Health Care NHS Trust has since changed its name three times by Statutory Instrument. Most recently, in March 2017, the Charity Commission approved the change of name to 'Headlight Mental Health Charity'.

Trustee

The Corporate Trustee is the Board of the Avon and Wiltshire Mental Health Partnership NHS Trust (see annual accounts). All funds received are in the name of the Trust as 'Corporate Trustee'. Trustee powers are separate and distinct from those powers exercised as an NHS Trust Board. The Board, as Corporate Trustee, has devolved the responsibility for the ongoing management of charitable funds to the Charitable Funds Committee. New Trustees are appointed by the Chair of the Trust, in conjunction with the Trust Board and NHS Improvement.

Committee Support

The Trust Board has approved a service level agreement for Avon and Wiltshire Mental Health Partnership NHS Trust to provide support services to the Charitable Funds (CF) Committee. These include administrative services, advice and support to fund managers and accountancy services. The cost of this service in 2022-23 was calculated at £12,000 (£11,000 in 2021-22).

Charitable Funds Committee

The Committee reports directly to the Trust Board in its capacity as Corporate Trustee of the charitable fund. This Committee has Terms of Reference which state that as a minimum it must meet three times a year and all decisions must be made by at least two members of the committee, ensuring compliance with the Trust Standing Orders. The Committee has met four times during the period covered by this report.

Delegated Authority

Spending limits for Local Delivery Units (LDUs) ensure that the funds are spent appropriately. Agreed delegated authority to spend funds are:

Expenditure under £250	Fund Manager
Expenditure between £251 and £5,000	Voting member of CF Committee
Expenditure between £5,000 and £50,000	Charitable Funds Committee
Expenditure over £50,000	Corporate Trustee

Risk Evaluation

The Trustee has considered the risks to which the Charity is exposed, and has concluded that these risks are minimal. Major risks the Charity is exposed to are reviewed, with the main review being in relation to Covid. The Trustee has the relevant skills and commitment to carry out its duties and there are no conflicts of interest. The Charity does not currently invest in any asset class other than short term investments and deposits – this is in the form of ensuring funds are held in the most appropriate bank account in terms of interest receipt. The net costs of running the funds are apportioned across the opening balances of the individual funds.

Related Party Transactions

During the year, none of the Charitable Fund Committee, Board members, members of the key management staff, or parties related to them has undertaken any material transactions with the Avon and Wiltshire Mental Health Partnership Charitable Fund. The Charitable Fund has made revenue payments of £12,000 to the Avon and Wiltshire Mental Health Partnership NHS Trust to cover support services as described under Section 5 that were all paid within the year.

Audit Considerations

Section 149 of the Charities Act 2011 requires that the accounts of all NHS charities be subject to some form of scrutiny, usually an audit. NHS charities must have an audit unless the appointed auditor agrees that an Independent Examination is appropriate. Based on the Charity Commission guidance on audit thresholds the Charity meets the criteria for an independent examination as the income is below £250k (£133k) and it has gross assets of less than £3,260k (£180k).

Investment Policy

Monies are to be deposited to obtain maximum interest. The acceptable level of risk to the Trustee on any short term investment and deposit is 'low'. No external factors (outside the Charity's control) have affected us achieving this. Other investment options are to be considered when the total value of funds held reaches £250,000.

This policy is reviewed annually.

Reserves Policy

Reserves are defined as the part of the Charity's income fund that is freely available to spend for general (unrestricted) purposes and that is not yet spent, committed or designated. The holding of reserves allows the Charity to continue its activities, uninhibited by variances in income from period to period. The Charity Commission recommends that the Trustee treats each restricted income fund as if it is a separate charity and consider what, if any, level of reserves they need to hold.

The Trustee believes that the majority of donations to the Charity are given on the understanding that the income will be spent in a timely and responsible manner and reserves should therefore be kept to the minimum possible. Spending would typically occur in the next accounting period after receipt of donations. However, a level of reserves is required to cover administration costs, and cover any wind-up costs including audit and governance.

The Trustee's policy is therefore to keep the charitable funds in the general fund to the minimum required (but not less than £13,500) to cover approved commitments, including management and administration costs. To avoid the risk of the Charity's reserves becoming overdrawn, it is considered prudent to hold a balance of around £25,000 in general funds. The maximum desired reserves are equal to one year's operating costs based on current financial forecasts (£60,000).

The Charitable Funds Committee receives a summary of reserves at each meeting. The Financial Accountant is responsible for the day-to-day monitoring of this policy and is expected to bring any issues to the immediate attention of the Committee.

Annual Financial Accounts

2022-23

Statement of Trustee Responsibilities

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustee is required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustee is responsible for the maintenance and integrity of the Charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustee confirms that the responsibilities set out above have been complied with, in order to meet the requirements for preparing the accounts.

by Order of the Trustee

Signed:



Name: Charlotte Hitchings, Chair of the Trustees on behalf of the Trustees

Approved by the Trustees on 14 June 2023

Independent Examiners Report

To the Trustees of Headlight Mental Health Charity

Our report to the Trustees on our examination of the accounts of Headlight Mental Health Charity ("the Trust") for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet and the related notes 1 to 7.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. Our 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 independent examiner'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 the Charity's Trustees as a body, for our work, for this report, or for the opinions we have formed.

Responsibilities and basis of report

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

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

Independent Examiners Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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



Signed by: Caroline Webster BA FCA

Ross Brooke Limited

Date: 19 June 2023

Annual Financial Accounts 2022-23

Statement of Financial Activities for the year ended 31 March 2023

	Note	Unrestricted Funds	Restricted Funds	2022-23 Total Funds	Unrestricted Funds	Restricted Funds	2021-22 Total Funds
		£000	£000	£000	£000	£000	£000
		0	0	0	0	0	0
ANNUAL ACCOUNTS 2022-23							
Income and endowments from	3.0						
Donations and legacies		23	110	133	35	0	35
Total income and endowments		23	110	133	35	0	35
Expenditure on							
Charitable activities	4.0	33	51	84	29	7	36
Total expenditure		33	51	84	29	7	36
Net income / (expenditure)		(10)	59	49	6	(7)	(1)
Net movement in funds		(10)	59	49	6	(7)	(1)
Fund balances brought forward at							
31 March 2022		87	44	131	81	51	132
Fund balances carried forward at 31 March 2023		77	103	180	87	44	131

The notes on the following pages form part of this account.

Annual Financial Accounts 2022-23

Statement of Financial Performance as at 31 March 2023

	Note	Total at 31-Mar-23 £000	Total at 31-Mar-22 £000
ANNUAL ACCOUNTS 2023-23			
Current Assets			
Short term investments and deposits	2.5	159	118
Cash at bank and in hand	2.6	43	11
Receivables: Amounts falling due within one year		0	4
Total Current Assets		202	133
Current Liabilities			
Payables: Amounts falling due within one year			
Accruals for liabilities	5.1	22	2
Net Current Assets		180	131
Total Assets less Current Liabilities		180	131
Total Net Assets	5.3	180	131
Reserves of the Charity			
Income Funds:			
Restricted	6.2	103	44
Unrestricted	6.3	77	87
		180	131

The notes on pages 21-26 form part of this account and the following signatory has been authorised by the Trustees.

Signed on 14 June 2023

Charlotte Hitchens

Signed by: Charlotte Hitchens

Chair of the Trustees, on behalf of the Trustee

Notes to the Accounts

1. Basis of preparation

1.1 Basis of Accounting

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared on the basis of historic cost in accordance with Charities SORP (FRS 102). There have been no significant estimates or judgements made in the financial year.

1.2 Change in basis of accounting

There have been no changes in the basis of accounting in the year.

1.3 Prior Period Adjustment

There are no prior period adjustments for the year ending 31 March 2022.

1.4 Going Concern

The Charitable Funds Committee have a reasonable expectation that the Charitable Fund has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the accounts.

In addition to standard considerations, there has been further consideration in relation to post-Covid fundraising. Whilst the charitable sector as a whole may have concerns during this period, there appears to be a continued enthusiasm for NHS fundraising. The charity is also aware that it is still eligible to bid for allocations from NHS Charities Together (NHSCT) for improvements in relation to staff and service user well-being.

1.5 Public benefit entity

The main objective for the year was to continue to add value to the service users, staff and carers of Avon and Wiltshire Mental Health Partnership National Health Service Trust. The charity has taken the Charity Commissions public benefit guidance into account when making any relevant decisions

1.6 Cost allocation for support costs

The majority of costs such as the administration fee and audit fee are split between funds on a pro-rata basis, dependent on the prior year closing fund balance. There are 2 exceptions to this;

i) NHSCT has been charged 50% of the costs due to the significant time spent on projects relating to this fund

ii) Max McGhee has not been charged any costs due to Trust delays in being able to complete the designated project

2. Accounting Policies

2.1 Income

a) All incoming resources are included in full in the Statement of Financial Activities as soon as the following three factors can be met:

- i) entitlement - arises when a particular resource is receivable or the charity's right becomes legally enforceable;
- ii) measurement - when the monetary value of the incoming resources can be measured with sufficient reliability; and
- iii) probable – it is probable that income will be received.

b) Legacies

Legacies are accounted for as incoming resources once the receipt of the legacy becomes probable. This will be 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 accepted by the committee and fulfilled.

c) Donated Goods

In line with FRS102, the Trust has recognised the income from receipts of resources from non-exchange transactions (including donated goods and services) at the fair value of the donated goods and services received.

2.2 Expenditure

The funds held on trust accounts are prepared in accordance with the accruals concept. All accruals are based on actual figures not estimated figures. All expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

a) Grants Payable

Grants payable are payments, made to third parties (including NHS bodies) in the furtherance of the funds held on Trust's charitable objectives. They are accounted for on an accruals basis where the conditions for their payment have been met or where a third party has a reasonable expectation that they will receive the grant. This includes grants paid to NHS bodies. Such grants are not material in nature.

b) Governance Costs

These are accounted for on an accruals basis and are costs that relate to the governance arrangements of the Charity. The accrual is applied on the basis stated in note 1.6.

c) Provisions

Provisions are recognised when the Charity has a present legal or constructive obligation as a result of a past event, it is probable that the Charity will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties.

There are no provisions included in the accounts for 2022-23 or 2021-22.

2.3 Cash Flow Statement

The Charity meets the definition of a small charity as such a cash flow statement is not required as per FRS 102.

2.4 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 which are not legally restricted but which the Trustee has chosen to earmark for set purposes are classified as designated funds.

2.5 Short term investments and deposits

Investments are included at market value at the balance sheet date and are held in an interest bearing, three-day notice account. Realised gains and losses on investments comprise of interest earned and is credited to the statement of financial activities in the year they arise. Interest earned is apportioned across the opening balances of the individual funds.

2.6 Cash at bank and in hand

Cash is cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours.

2.7 Taxation

Irrecoverable VAT is not separately analysed and is charged to the statement of financial activities when the expenditure to which it relates is incurred and is allocated as part of the expenditure to which it relates.

Tax recovered from voluntary income received under gift aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

3 Analysis of incoming resources

	Unrestricted Funds	Restricted Funds	Total 2022-23 funds	Total 2021-22 funds
	£000	£000	£000	£000
Donations	10	110	120	27
Fundraising	13	0	13	8
	23	110	133	35

4 Analysis of expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	Total 2022-23 funds	Total 2021-22 funds
	£000	£000	£000	£000
Patients welfare and amenities	26	9	35	8
Other Expenditure	1	34	35	15
Bought in services from NHS*	5	7	12	11
Audit fee	1	1	2	2
	33	51	84	36

*The charity employs no staff directly because of the size of the charity. The cost of all staff time is covered within the bought in services figure (4.0).

5.1 Analysis of Payables

	31-Mar-23	31-Mar-22
	£000	£000
Amounts falling due within one year:		
Trade creditors	0	0
Accruals	22	2
Total creditors falling due within one year	22	2

5.2 Commitments, Liabilities and Provisions

The processes surrounding charitable fund expenditure means that a purchase order is made on approval, therefore there are no committed funds or provisions (only accruals). No commitments are carried forward from previous years

5.3 Net assets analysis between funds

	Unrestricted funds	Restricted funds	Total funds 31-Mar-23
	£000	£000	£000
Current assets	79	123	202
Current liabilities	(2)	(20)	(22)
Total net assets	77	103	180

	Unrestricted funds	Restricted funds	Total funds 31-Mar-22
	£000	£000	£000
Current assets	88	45	133
Current liabilities	(1)	(1)	(2)
Total net assets	87	44	131

6.1 Details of restricted funds

NHS Charities Together	To support the well-being of staff and service users
CAMHS Riverside Fund	For any charitable purpose relating wholly or mainly to the CAMHS Riverside unit.
Wiltshire Learning Disabilities	For any charitable purpose related wholly or mainly to learning disability services in Wiltshire
Max McGee Memorial Fund	For the provision of a sensory room in line with the family wishes
General Service User Recreation	General fund for service user recreation

6.2 Details of restricted funds

	Balance 31 March 2022 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Balance 31 March 2023 £000
Funds					
General Service User Recreation	1	0	0	0	1
Max McGee Memorial Fund	12	0	(8)	0	4
Riverside CAMHS	22	0	(2)	0	20
Wiltshire Learning Disabilities	8	0	0	0	8
NHS Charities Together	1	110	(41)	0	70
Total	44	110	(51)	0	103

6.3 Details of unrestricted funds

	Balance 31 March 2022 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Balance 31 March 2023 £000
Funds					
Unrestricted funds	87	23	(33)	0	77
Total	87	23	(33)	0	77

7.0 Related party transactions

During the year none of the Board members or members of the key management staff or parties related to them has undertaken any material transactions with the Avon & Wiltshire Mental Health Charitable Trust. The charitable trust has made revenue and capital payments to the Avon & Wiltshire Mental Health Partnership NHS Trust where the members (whose names are listed below) are also members of the Trust Board. This list includes members during the year 2022-23 and up to the date of signing. The Corporate Trustee does not include non-voting members.

Non Executive Directors

C Hitchings (Chair)
E Messer (28/02/2023)
J Baptiste-Grant
M-N Orzel
M Outhwaite (31/01/2023)
P Olomolaiye
B Stables
S Porto
E Pathak-Sen
P Spencer

Voting Executive Directors

D Hardisty, Chief Executive
S Constantine, Director of Medicine
A Childs, Director of Nursing & Quality (21/04/23)
S Truelove, Director of Finance
M Page, Chief Operating Officer
S Jones, Director of Nursing & Quality

Non - Voting Members

J Feasby, Director for People
A Smith, Deputy Chief Executive

Notes:

- 1 No members received reimbursement for expenses during the year.
- 2 There is no payment made to AWP as Corporate Trustee for the fund