



**Shropshire Community Health**  
NHS Trust

**Charitable Funds**

**Annual Report & Accounts 2024/25**

**Charity Registration Number 1056698**

## Statement of Trustees' Responsibilities in respect of the Trustees' Annual Report and Accounts

Under charity law, the trustees are responsible for preparing the trustees' annual report and accounts for each financial year which show a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that period.

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

- Select suitable accounting policies and then apply them consistently
- Make judgments and estimates that are reasonable and prudent

State whether the recommendations of the SORP 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, subject to any material departures

- disclosed and explained in the financial statements

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that

- the charity will continue its activities.

The trustees are required to act in accordance with the trust deed and the rules of the charity, within the framework of trust law. The trustees are responsible for keeping proper accounting records, sufficient to 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 the trustees under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. The trustees have general responsibility for taking such steps as are reasonably open to the trustees to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees confirm that they have met the responsibilities set out above and complied with the requirements for preparing the accounts. The Annual Report and Accounts set out on pages 3 to 13 have been compiled from and are in accordance with the financial records maintained by the trustees.

Signed on behalf of the trustees:

Chair :  .....

Date : 18/12/2025

Trustee :  .....

Date : 23/12/2025

## Independent examiner's report to the corporate trustee of Shropshire Community Health NHS Trust General Charitable Fund

I report to the trustee on my examination of the accounts of Shropshire Community Health NHS Trust General Charitable Fund (the Charity) for the year ended 31 March 2025.

### Responsibilities and basis of report

As the charity trustee, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The charity's corporate trustee considers that an audit is not required for this financial year under section 14 of the Charities Act 2011 and elected that an independent examination is conducted under section 149(3) of the Charities Act 2011.

I report in respect of my examination of the Charity's accounts as carried out under section 149 of the Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 149(5)(b) of the Act.

### Independent examiner's statement

Your examiner must be a member of a body listed in section 149(3A) of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member the Chartered Institute of Public Finance and Accountancy which is one of the listed bodies.

I have completed my examination. I confirm that no matter has come to my attention in connection with the examination which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with these records; or
- 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.

Our report is made solely to the Charity's corporate trustee, as a body, in accordance with section 154 of the Charities Act 2011. Our work has been undertaken so that we might state to the Charity's corporate trustee 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 corporate trustee as a body, for our work or for the independent examiner's report, or for the opinions we have formed.

***Richard J J Anderson***

Richard Anderson

CPFA

Grant Thornton UK LLP  
Chartered Accountants

Birmingham  
14 January 2026



## Annual Report

### Reference & Administrative Details

In accordance with the Charities Act 2011, the charity is included in the Charity Commission's Register of Charities with the following details:

Name of charity:	Shropshire Community Health NHS Trust General Charitable Fund
Registered charity number:	1056698
Address of charity:	Trust Headquarters, Mount McKinley, Shrewsbury Business Park, Anchorage Ave, Shropshire, SY2 6FG

There are 16 separate sub-funds registered within the group registration. There are further sub-divisions for the purpose of local management of funds.

The original governing document was a deed dated June 1996, as amended by supplementary deeds due to NHS re-organisations over the years.

### Trustee Arrangements

The Trust is the sole corporate trustee of the charity. Since the Trust must act through individuals in order to express its will, trusteeship is assumed by the members of the Trust Board.

During 2024/25 they were as follows:

Patricia Davies  
Sarah Lloyd  
Dr Mahadeva Ganesh  
Clair Hobbs  
Shelley Ramtuhul  
Claire Horsfield  
Rhia Boyode (01/05/2024 - 31/03/2025)  
Andrew Morgan (01/10/2024 - 31/03/2025)  
Tina Long  
Harmesh Darbhanga  
Peter Featherstone (01/04/2024 - 11/11/2024)  
Cathy Purt  
Alison Sargent  
Jill Barker

### Governance & Management

In its role as corporate trustee, the Trust Board takes into account the Charity Commission guidance on independence. A Charitable Funds Committee has therefore been set up with delegated responsibility for managing the charity, ensuring that the use of charitable funds is focussed on the needs of patients. This committee operates within the Terms of Reference and delegated powers as set by the Board.

The committee has responsibility for ensuring that:

- Spending is in line with agreed objectives and priorities.
- Devolved decision making and delegation is in accordance with the policies and procedures set out by the Board.
- All legal duties and regulations in relation to charitable funds are complied with.

The charity is accounted for and administered on a day to day basis by the Finance Department of Shropshire Community Health NHS Trust.

## **Objectives & Activities**

The objective of the charity is that the Trustees shall apply the income and, at their discretion, so far as may be permissible, the capital, for any charitable purposes relating to the NHS wholly or mainly for the services provided within Shropshire Community Health NHS Trust.

The charity is funded by grants received from NHS Charities Together, donations and legacies received from patients, their relatives, the general public and other organisations. The overall strategy of the charity is to provide support to the above Trust by the following means:

### Patients Expenditure

- Purchase of medical equipment and provision of services not normally provided by or in addition to that normally provided by the NHS.
- Improving patient facilities and amenities to improve the environment.

### Staff Expenditure

- Motivation of staff, by improving staff facilities and providing services that improve staff wellbeing.
- Education of staff by providing training over and above what would normally be provided.

## **Relationships with Related Parties/External Bodies**

Grants to the related NHS organisation, Shropshire Community Health NHS Trust, are made in accordance with donors' wishes and in line with Charity Commission guidance on the public benefit.

The charity works closely with the Trust. Staff within the organisation identify and advise the charity on local priorities and assist the corporate trustee in monitoring the use of the charitable funds.

The strong relationship with members of staff is particularly valued and enables the charitable funds to be directed to ensure an effective contribution is made in support of local services.

Close links are also maintained with individual hospital League of Friends organisations. The charity is pleased to work with these organisations in the provision of charitable support to the related hospitals and health services.

## **Review of Finances, Activities, Achievements & Performance**

The strategy of the charity is to provide support by providing funds to benefit patients and staff of Shropshire Community Health NHS Trust. It does this by purchasing supplementary and complementary equipment or services for which the Trust is unable to provide funding through exchequer sources.

The charity does not currently actively fundraise and recurrently relies upon the generosity of patients and their relatives and other donors who are familiar with, or have experienced the care of the Trust services and hospitals, or who are sympathetic and generous in their support to their local NHS services.



## Finances

In the 2024/25 financial year the charity received Donations of £83k and Bank interest of £10k . Total incoming resources for the year were therefore £93k.

The charity can only continue to support the work of Shropshire Community Health NHS Trust as long as donations and legacies continue to be received. The charity is therefore indebted to the generosity of patients, their families and carers, well-wishers and friends, who have donated so generously to the work of the charity. This includes people who have left legacies in their will, and we are aware that we receive these monies at a sensitive time for the remaining family.

### Patient welfare and amenities

Patients' welfare expenditure totalled £79k. The majority of this expenditure related to medical equipment with the most significant items being:

- £37k from the Whitchurch Hospital Patient Welfare Fund and this relates to the purchase of specialist mattresses £20k, digital rainbow touch screen tables £6k, visitor chairs £2k, standing aids £2k, garden benches £1k, Bariatric shower commodes £1k and £5k on other items and support costs.
- £18k from the Telford and South East Locality Patient Welfare Fund and relates to the 2023/24 Legacy for syringe drivers and lock boxes £9k and £9k on support costs.
- £17k from the Bridgnorth Hospital Patient Welfare Fund that relate to donations from the League of Friends for procedure carts £5k Physio Equipment £5k, a flow unit with accessories £4k, seated leg press £2k and £1k on other items and support costs.

### Staff welfare and amenities

Expenditure from the Staff welfare funds totalled £16k.

The overall financial performance recorded a net decrease in funds of £2k.

## **Future Plans**

The trustees do not expect any significant changes in the objectives of the charity in the forthcoming years, and intends to continue to reduce fund balances where suitable projects and schemes can be identified.

## **Reserves policy**

The charity's intention is that funds are spent within a reasonable period of receipt, and therefore reserves should not be built up. Managers are encouraged to spend the funds to continue to reduce the level of funds held.

**Statement of Financial Activities for the year ended 31 March 2025**

		<b>Restricted Funds 2024/25 £'000</b>	<b>Unrestricted Funds 2024/25 £'000</b>	<b>Total Funds 2024/25 £'000</b>	<b>Restricted Funds 2023/24 £'000</b>	<b>Unrestricted Funds 2023/24 £'000</b>	<b>Total Funds 2023/24 £'000</b>
<b>Income from:</b>							
Grants	3	0	0	0	35	0	35
Donations & Legacies	3	0	83	83	0	157	157
Investments (Bank Interest)		0	10	10	0	8	8
<b>Total Incoming Resources</b>		<b>0</b>	<b>93</b>	<b>93</b>	<b>35</b>	<b>165</b>	<b>200</b>
<b>Expenditure on:</b>							
Charitable activities:							
Patient welfare & amenities	4	0	79	79	15	95	110
Staff welfare & amenities	4	3	13	16	0	10	10
<b>Total Expenditure</b>		<b>3</b>	<b>92</b>	<b>95</b>	<b>15</b>	<b>105</b>	<b>120</b>
<b>Net Movement in Funds</b>		<b>-3</b>	<b>1</b>	<b>-2</b>	<b>20</b>	<b>60</b>	<b>80</b>
<b>Reconciliation of funds</b>	10						
Total funds brought forward		20	152	172	0	92	92
<b>Total funds carried forward</b>		<b>17</b>	<b>153</b>	<b>170</b>	<b>20</b>	<b>152</b>	<b>172</b>

# Balance Sheet as at 31 March 2025

		Restricted Funds 2024/25 £'000	Unrestricted Funds 2024/25 £'000	Total Funds 2024/25 £'000	Restricted Funds 2023/24 £'000	Unrestricted Funds 2023/24 £'000	Total Funds 2023/24 £'000
Note							
<b>Current assets</b>							
Debtors	8	0	0	0	0	3	3
Cash at bank & in hand		17	161	178	20	162	182
<b>Total Current Assets</b>		<b>17</b>	<b>161</b>	<b>178</b>	<b>20</b>	<b>165</b>	<b>185</b>
<b>Liabilities</b>							
Creditors : amounts falling due within 1 year	9	0	-8	-8	0	-13	-13
<b>Total Liabilities</b>		<b>0</b>	<b>-8</b>	<b>-8</b>	<b>0</b>	<b>-13</b>	<b>-13</b>
<b>Total Net Current Assets/(Liabilities)</b>		<b>17</b>	<b>153</b>	<b>170</b>	<b>20</b>	<b>152</b>	<b>172</b>
<b>Total Net Assets or Liabilities</b>		<b>17</b>	<b>153</b>	<b>170</b>	<b>20</b>	<b>152</b>	<b>172</b>
<b>Funds of the charity</b>							
Restricted funds	10	17	0	17	20	0	20
Unrestricted funds		0	153	153	0	152	152
<b>Total Charitable Funds</b>		<b>17</b>	<b>153</b>	<b>170</b>	<b>20</b>	<b>152</b>	<b>172</b>

The notes on pages 8 to 13 form part of these accounts.

The financial statements were approved by the trustees at the Charitable Funds Committee on the 21st November 2025 and then subsequently approved by the Trust Board for issue on behalf of the committee on the 4th December 2025

Trustee :

*S Mayd*

Date :

*23 December 2025*



## **NOTES TO THE ACCOUNTS**

### **Note 1 : Accounting Policies**

#### **a) Basis of preparation**

The financial statements have been prepared under the historic cost convention.

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a "true and fair view" and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair view". This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than Accounting and Reporting by Charities : Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Update Bulletin 1 of the Charities SORP (FRS 102) was implemented in 2015/16.

Update Bulletin 2 of the Charities SORP (FRS 102) was implemented in 2019/20.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

#### **b) Funds structure**

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as:

- An endowment fund - where the donor has expressly provided that the gift is to be invested and only the income of the fund may be spent.
- A restricted income fund - where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

In 2024/25 the charity had no endowment funds but does have restricted income funds in the form of Grants received from NHS Charities Together in relation to COVID.

There are 16 separate sub-funds registered within the group registration with the Charity Commission, with further sub-divisions for the purpose of local management of funds.

#### **c) Incoming resources**

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of the incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met, then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.



## **NOTES TO THE ACCOUNTS**

### **d) Incoming resources from legacies**

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable.

Receipt is probable when all the following conditions are met:

- Confirmation has been received from the estate representatives that probate has been granted
- The executors have established that there are sufficient assets in the estate to pay the legacy
- All conditions attached to the legacy have been fulfilled or are within the charity's control.

If there is uncertainty as to the amount of the legacy and it cannot be reliably estimated, then the legacy is shown as a contingent asset until all of the conditions for income recognition are met.

### **e) Resources expended and irrecoverable VAT**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. Expenditure is recognised when the following criteria are met:

- There is a present legal or constructive obligation resulting from a past event.
- It is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement.
- The amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

### **f) Recognition of expenditure and associated liabilities as a result of grant**

Grants payable are payments made to linked, related party or third party NHS bodies and non NHS bodies, in furtherance of the charitable objectives of the funds held on trust, primarily relief of those who are sick.

Grant payments are recognised as expenditure when the conditions for their payment have been met or where there is a constructive obligation to make a payment:

- Approval and authorisation have been granted in accordance with the Scheme of Delegation operated by the Trustee.
- Receipt of goods or services have been confirmed as appropriate and payment authorised in accordance with the Trustee's Standing Financial Instructions.

### **g) Allocation of support costs**

Support costs are those costs which do not relate directly to a single activity. These include costs of administration, internal and external audit costs and bank charges. Support costs have been apportioned across the categories of charitable expenditure on an appropriate basis. The analysis of support costs and the basis of apportionment applied are shown in note 5.

### **h) Charitable activities**

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure include an apportionment of support costs as shown in note 4.



## **NOTES TO THE ACCOUNTS**

### **i) Debtors**

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

### **j) Cash and cash equivalents**

All cash is held within interest bearing Government Banking Service (GBS) bank accounts.

### **k) 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.

### **l) Cash Flow Statement - Exemption**

Charities preparing their accounts under FRS 102 must provide a statement of cash flows, except where the disclosure exemptions permitted by SORP have been taken.

Section 7 of FRS102 provides an exemption under the small entity provisions within S1A of FRS 102; small entities that are not subsidiaries can claim exemption from preparing a cash flow statement.

The turnover of the Shropshire Community Health NHS Trust General Charitable Fund is such that it meets the definition of a small entity.

## **Note 2 : Related Parties**

During the year, members of the Charitable Funds Committee, which is empowered by the corporate trustee to act on its behalf in the day-to-day administration of all Funds Held on Trust, were also members of the Shropshire Community Health NHS Trust Board.

The charity has made revenue and capital grant payments to the Trust to the value of £76,000 as detailed in note 4. Other than these payments, there have been no further material transactions between the charity and the listed NHS body.

Board members of Shropshire Community Health NHS Trust, the corporate trustee, and members of the Charitable Funds Committee ensure that the business of the charity is dealt with separately from that associated with exchequer funds for which they are also responsible.

## **Note 3 : Income from Grants, Donations & Legacies**

	<b>Restricted Funds 2024/25 £'000</b>	<b>Unrestricted Funds 2024/25 £'000</b>	<b>Total Funds 2024/25 £'000</b>	<b>Total Funds 2023/24 £'000</b>
Grants	0	0	0	35
Donations	0	83	83	74
Legacies	0	0	0	83
<b>Total</b>	<b>0</b>	<b>83</b>	<b>83</b>	<b>192</b>

#### Note 4 : Analysis of Charitable Expenditure

The charity does not undertake any direct charitable activities on its own. All the charitable expenditure is in the form of grant funding. All grants are made to Shropshire Community Health NHS Trust, to provide for the care of patients in furtherance of the charity's aims. No grants are made to individuals.

Support costs are apportioned across the categories of charitable expenditure.

	<b>Grant Funded Activity 2024/25 £'000</b>	<b>Support Costs 2024/25 £'000</b>	<b>Total 2024/25 £'000</b>	<b>2023/24 £'000</b>
Patient welfare & amenities	62	17	79	110
Staff welfare & amenities	14	2	16	10
<b>Total</b>	<b>76</b>	<b>19</b>	<b>95</b>	<b>120</b>

#### Note 5 : Allocation of Support Costs

Support costs are apportioned across the categories of charitable expenditure based on average monthly fund balances.

	<b>Patient Welfare 2024/25 £'000</b>	<b>Staff Welfare 2024/25 £'000</b>	<b>Total 2024/25 £'000</b>	<b>Total 2023/24 £'000</b>
Governance - internal & external audit fees	7	1	8	8
Financial, administration & bank charges	10	1	11	12
<b>Total</b>	<b>17</b>	<b>2</b>	<b>19</b>	<b>20</b>

Governance costs of £8k are for External Audit fees and are covered further in Note 7.

The financial administration costs include £8k of staff costs for staff employed by the Trust.

#### Note 6 : Trustee Remuneration & Expenses

No trustees were paid any remuneration or expenses from the charity for the work they undertake as trustees.

The Trusts Remuneration Report describing the remuneration of Very Senior Managers (VSM) namely the members of the Board and hence the Trustees of this Charitable Fund can be found on the Trusts website in the Annual Report and Accounts section. See below link:

<http://www.shropscommunityhealth.nhs.uk/annual-reports-and-accounts>



## Note 7 : Auditor's Remuneration

The external auditor's remuneration of £8,280 (2023/24 : £8,280) related solely to the independent examination of the annual accounts, with no other additional work being undertaken:

## Note 8 : Analysis of Current Debtors

	2024/25 £'000	2023/24 £'000
Accrued income	0	3
<b>Total</b>	<b>0</b>	<b>3</b>

## Note 9 : Analysis of Creditors Due Within 1 Year

	2024/25 £'000	2023/24 £'000
Trade creditors	8	13
<b>Total</b>	<b>8</b>	<b>13</b>

## Note 10 : Summary of Fund Movements

	Balance B/Fwd £'000	Income £'000	Expenditure £'000	Balance C/Fwd £'000
Shropshire Community Health Trust General	29	0	-4	25
Telford and South East Locality Patient Welfare	85	5	-21	69
Whitchurch Hospital Patient Welfare	14	46	-37	23
All other funds	44	42	-33	53
<b>Net movement in funds</b>	<b>172</b>	<b>93</b>	<b>-95</b>	<b>170</b>

The above table shows the movements on the significant sub-funds within the group registration, and is based on those funds which have a closing balance at 31 March 2025 in excess of £20,000. Three funds have a balance greater than £20,000 the Trusts General Fund, the Telford and South East Locality Patient Welfare fund and the Whitchurch Hospital Patient Welfare Fund. The decrease in the General Fund mainly relates to expenditure relating to the £35k COVID 19 Grant from NHS Charities Together recieved in 2023/24, the decrease in the Telford and South East Locality Patient Welfare relates to expenditure against an £83k legacy received in 2023/24, £3k relates to Staff Welfare and the increase in the Whitchurch Hospital Fund relates to League of Friends donations.

The £35k COVID 19 Grant from NHS Charities Together is a restrcted fund and is for two projects that relate to Covid Recovery. This Funding relates to 80% of the total Grant with the other 20% expected in 2025/26.

The objects of the listed funds are as follows:

**Shropshire Community Health Trust General** - is an overall fund for both patients who are, or have been treated by Shropshire Community Health NHS Trust and staff who work for the Trust.

**Telford and South East Locality Patient Welfare** - for patients who are or have been treated by Shropshire Community Health NHS Trust in Telford and South East of Shropshire.

**Whitchurch Hospital Patient Welfare** - for patients who are or have been treated by Shropshire Community Health NHS Trust in the Whitchurch Community Hospital.

The 4 community hospitals are each supported by active Hospital League of Friends who donate money to assist in the purchase of medical equipment and other patient amenities.

## Note 11 : Events After the End of the Reporting Period

Shropshire Community Health NHS Trust and The Shrewsbury and Telford Hospitals NHS Trust agreed to establish a Group between the organisations when the Trust Boards met in common on 23 September 2025. Work is progressing towards becoming a Group by April 2026, with support from NHS England. This is likely to impact the membership of the Charities trusteeship .