

# North Staffordshire Combined Healthcare NHS Trust

## Charitable Funds

# Annual Report and Financial Statements 2023/24

Registered as a Charity

No: 1057104

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## Introduction

The Corporate Trustee, North Staffordshire Combined Healthcare NHS Trust Charity, is a Mental Health and Learning Disability NHS provider.

The Charity exist to raise funds and receive donations for the public benefit of the NHS. For us this is the patients and staff of North Staffordshire Combined Healthcare NHS Trust.

The Trustees present their Annual Report together with the Independent Examination of the accounts for the year ended 31<sup>st</sup> March 2024.

These accounts have been prepared by the Trustee in accordance with the requirements of the Charities Act 2022 and 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 (FRS102) Effective 1 January 2019.

The aim of this report is to provide a link between the charity objectives and strategies as set out by the Trustees for the activities carried out during the year, detailing the year and measuring how successful we have been in achieving the charity objectives.

# Structure, Governance and Management

## GOVERNING DOCUMENT

North Staffordshire Combined Healthcare NHS Trust (NSCHT) has administered Charitable Funds since its creation on 1 April 1996.

The Charitable Funds were registered with the Charity Commission under the requirements contained within the 1993 Charities Act. The funds were registered as an “Umbrella Charity”.

The funds are held for any charitable purpose or purposes relating to the NHS, relating to services provided by North Staffordshire Combined Healthcare NHS Trust.

## TRUSTEES ARRANGEMENTS

North Staffordshire Combined Healthcare NHS Trust is the Corporate Trustee of the charity. The Directors who served NSCHT during the year to 31<sup>st</sup> March 2024 are listed on page 11.

Trustees are automatically appointed on becoming a Board member of NSCHT.

Appointments to the Trust Board are governed by the Trust's Standing Orders with the Chair and members being appointed by the NHS Appointments Commission.

As part of their induction programme, new Executive Directors of NSCHT are made aware of the responsibilities as Trustees.

The Trustees did not undertake any specific training within the reporting year although the induction arrangements for all Board members include details on their responsibilities as Charitable Funds Trustees.

Neither the Corporate Trustee nor the Directors of the Corporate Trustee are remunerated.

## PROFESSIONAL ADVISORS DURING 2023/24

### Charity Registered Address:

North Staffordshire Combined Healthcare NHS Trust  
Lawton House Bellringer  
Road Trentham Lakes  
South  
Stoke on Trent  
Staffordshire  
ST4 8HH

### Charity Bankers:

National Westminster Bank  
London Corporate Service Centre  
CPB Services  
2<sup>nd</sup> Floor  
280 Bishopsgate  
London  
EC2M 4RB

### Charity Independent Examiner:

Jonathan Dudley ACA  
Dains Audit Ltd  
Suite 2, Albion House  
2 Etruria Office Village  
Forge Lane  
Stoke on Trent  
ST1 5RQ

## MANAGEMENT OF CHARITABLE FUNDS

Being Trustees incorporated as a body, the Trust Board has established a Charitable Funds Committee to oversee the operation of the charitable funds on behalf of the Trust.

This Committee has responsibility to monitor and control the management of charitable funds and provides advice to the Trustees. It also provides support, guidance and encouragement in the utilisation of income and expenditure, ensuring best practice is followed in the conduct of all its affairs.

## OPERATIONAL ARRANGEMENTS

The Trustees have delegated day-to-day management of the charitable funds to a Charitable Funds Committee. Trustees and Charitable Funds Committee membership during 2023/24 is listed on page 11 of this report.

North Staffordshire Combined Healthcare NHS Trust Board, acting as Corporate Trustee, takes overall responsibility for the management of funds, but operates a Scheme of Delegation.

The scheme of delegation is designed so that most expend decisions are taken at operational level.

Fund managers have been identified for designated funds and these managers are able to authorise expenditure up to £2,000. Chief Finance Officer and Chief Nursing Officer can authorise expenditure up to £5,000. The Charitable Funds Management and Scrutiny Committee up to £50,000. The Trust Board/Trustees have an unlimited authorisation limit.

The Charity itself does not have its own offices or employees. North Staffordshire Combined Healthcare NHS Trust provides administrative services to the Charity for which an annual charge is made. In 2023/24 this amounted to £3,850. The Committee continues to review the level of expenditure ensuring that good value for money is achieved. The level of support is constantly reviewed with the aim of being as cost effective as possible.

## RISKS

The Charity operates under the corporate controls assurance policies and procedures of the NHS Trust as part of its governance arrangements. The Trust has in place as part of its risk management strategy a risk register.

The Charity benefits from independent reviews undertaken by both periodic Internal Audit and annual External Examiner reports, which are presented to the Trustees.

The action points from such reports are applied and monitored on behalf of the Charity by the Trust's Finance department.

Funds are checked before a payment is made to ensure that resources are available to meet the grant requests. The funds are administered by the Trust's Finance department.

All grant requests are committed against funds by the appointed Fund Holders and this expenditure is applied in line with objectives of the Charity. The grants are subsequently authorised according to the Trust's Standing Financial Instructions, Standing Orders and Charitable Fund procedures that also comply with Charity Law.

Any risks relating to the charity would be considered within the Corporate Trustees' risk register. The risk register is reviewed by the Trust Board.

# Objectives and Activities

## OBJECTIVES

The Charity has NHS Wide objectives as follows:

*The Trustees shall hold funds for any charitable purposes relating to the NHS wholly or mainly for the services provided at North Staffordshire Combined Healthcare NHS Trust.\**

Guidance documents for fund holders and users of charitable funds are in place. These contain more explicit advice on the definition of charitable purposes and allowable expenditure. The guidance also helps focus the objectives of the Charity as it identifies typical areas in which charitable funds can be used to enhance the patient and staff experience.

Fund Managers formulate and monitor their own expenditure plans to achieve the objectives set by the Charitable Funds Committee for this year. The Charity regularly assesses the designations of its unrestricted funds and there is high level discussion of income and expenditure at each Charitable Funds Committee meeting.

## ACTIVITIES

North Staffordshire Combined Healthcare NHS Trust is a leading provider of mental health, social care, learning disability and substance misuse services.

The Trust provides services to people with a wide range of mental health and learning disability needs. Sometimes our service users need to spend time in hospital, but much more often we can provide care in community settings and in people's own homes.

*\*Note: the objective of the Charity is noted on the registration document with the Charity Commission.*

## Learning Disabilities

The Learning Disabilities service provides a range of community-based specialist services to meet the needs of people with learning disabilities and their families. Services include residential and respite care, specialist education and day activities, short term treatment and assessment and specialist services for people with mental impairment.

## Mental Health

The Mental Health service aims to provide high quality, easily accessible service to those suffering with mental health. These comprehensive services are offered in hospital and community-based settings, these include adult acute, rehab, elderly care, substance misuse, child and adolescent, psychiatry, neuropsychiatry, community nursing and clinical psychology services.

## Our Locations

We work from both hospital and community-based premises, operating from many sites in Staffordshire and Stoke on Trent. The main sites are listed below.

**Harplands Hospital** - Our main site which opened in 2001 and provides the setting for most of our inpatient units.

**The Darwin Centre** - Provides care and support for young people aged 12 – 18 with mental health difficulties.

**Dragon Square Community Unit** - Provides planned respite services for children and young people up to the age of 18/19.

**Summers View** - Provides in-patient rehabilitation services working in conjunction with Adult Mental Health Community Teams.

**Greenfields, Sutherland and Lymebrook Mental Health Resource Centres** – These resource centers provide Adult and Community Mental Health services.

## OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

Charitable funds received by the Charity are accepted, held and administered as funds and property held on Trust for purposes relating to the health service in accordance with the requirements of the Charities Act 2022, the Charities (accounts and reports) regulations 2008 and the Charities SORP (2019).

Costs of charitable activities comprise all costs incurred in the pursuit of the Charity's objective and in line with SORP 2019 (FRS 102) also include governance costs for the Charity. Expenditure on charitable activities will be for the benefit of Patients, Staff or Education. Throughout these accounts the term 'patients' refers to patients and service users. The costs include the direct costs of the charitable activities together with governance and support costs that enable them to be undertaken.

Funding activities also improve the skills of staff, improve working conditions and improve staff morale by providing equipment, services and facilities not normally provided by or in addition to normal NHS provision.

Funding activities also improve the motivation of staff, by improving staff facilities and by providing services that improve staff wellbeing.

## FUTURE PLANS

The Trustees will continue to regularly review spending plans to reflect the changing needs of the NHS service within North Staffordshire and Stoke on Trent. The objective is to enhance facilities for patient care, ensuring that both service needs and the objectives of the Charitable Fund are met.

The use of charitable funds is being encouraged to further enhance the improvement to patient care and well-being.

It is the aim that charitable funds will be utilised in future years, to enhance the level of care experienced by our patients.

Forecast expenditure plans will continue to be monitored, on a rolling basis by the Charitable Funds Committee; with the aim being, to ensure that funds are used in furtherance of the charitable purpose and are applied appropriately, within a reasonable time.

### Investment current and future objectives

The primary objective of the Trustees is to generate income to support the delivery of local healthcare services and support the development of patient facilities and environment, staff and staff facilities.

The Charity is funded by donations, often from patients and their families who are grateful for the care they have received and wish to support the work of the Trust. The Charity exists to enhance and improve patient experience by providing things like additional equipment, extra training or by improving the surroundings for service users and staff.

# Achievements and Performance

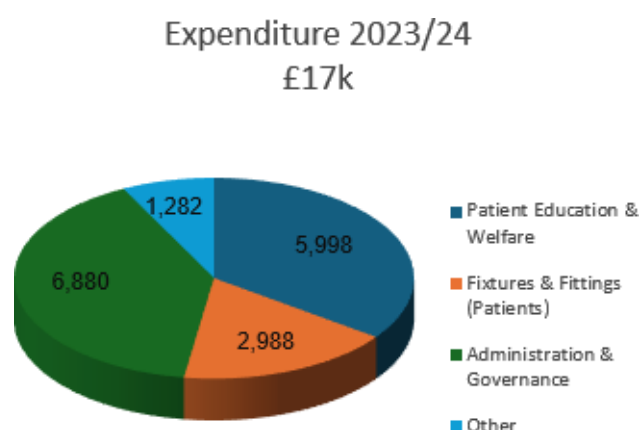
## EXPENDITURE

During the year, the funds continued to support a wide range of charitable and health related activities benefiting both patients and staff, and subsequently benefitting the public.

In general, funds are used to purchase varied additional goods and services that the NHS is sometimes unable to provide.

Grants made in the year to support the charity's objectives were £17k.

The expenditure is summarised in the graph below.



The table below shows how the funds were spent.

Activity	Expenditure £
Administration & Governance	6,880
Patient Education & Welfare	5,998
Furniture & Fittings - Patients	2,988
NHS Charities Together	750
Garden Equipment	336
Miscellaneous other	196
Total	17,148

## PATIENT'S WELFARE AND AMENITIES

A range of equipment and services were purchased benefitting patients' welfare and amenities. Items purchased include therapy equipment, furniture and televisions for patient and service user areas.

## CONTRIBUTIONS TO HEALTHCARE

In addition, purchases were made contributing to NHS funding; these purchases have benefited and enhanced various services across the Charity. Items purchased include furniture and fittings and garden furniture and equipment.



## INCOME

This is made up of voluntary and investment income. Total income received amounts to £265,445.

### Voluntary Income

£2,574 – Donations

### Legacy Income

£258,609

### Investment Income

£3,994 – bank interest

### Other Income

£268

### Investment Income

As per the Assets and Liabilities statement, the cash balance at 31 March 2024 stood at £59,628 (£83,174 at 31 March 2023).

In terms of cash held there has been a decrease of £23,546 from £83,174 at 31 March 2023 to £59,628 at 31 March 2024. The decrease relates to settlement of NSCHT creditors.

The legacy income at £258,609 has not been received in cash terms and forms part of the £261,262 debtor balance.

Investments and policies are reviewed annually by the Charitable Funds Committee.

## FINANCIAL REVIEW

During 2023/24, the charitable funds have benefitted from public donations of £2,574 and a legacy donation of £258,609. With the addition of interest received during the year of £3,994 and other income of £268, the total income for 23/24 amounted to £265,445.

## RESERVES

The Trustees have established a reserves policy as part of their plans to provide support to North Staffordshire Combined Healthcare NHS Trust for patient and staff benefit.

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately 18 months' management, administration and support costs and to respond to emergency application for grants which may arise from time to time. It is the policy not to accumulate general reserves above this level but to spend donations promptly on the purpose for which they were received; however, funds could be accumulated for very specific purposes.

The Trustees reviewed the charity financial circumstances and reserves required for 2023/24. The level of reserves was reviewed at the December 2023 Charitable Funds Committee. The Reserves Policy was approved to keep a minimum balance of £9k. The reserves held equate to 18 months administration and governance costs.

## Summarised fund balances held at 31st March 2024

Service / fund description	Restricted	Unrestricted	Total
	£	£	£
Harplands Inpatient Services	2,979	13,363	16,342
Harplands Enhancement Project	259,094	846	259,940
Children's Respite Service	0	5,271	5,271
Other Trust Services	0	7,752	7,752
Community MH Services	1,774	5,073	6,847
Children and Young people	0	2,960	2,960
Staff Funds	0	1,628	1,628
Early Intervention Team	0	3,244	3,244
Learning Disability Services	0	1,649	1,649
	<b>263,847</b>	<b>41,786</b>	<b>305,633</b>

### Summary

The Trustees have not imposed any designations to the unrestricted funds above and therefore considers them to be freely available to be expended on any of the Charity's activities.

The restricted funds continue to be monitored and utilised in line with the condition requested by the donor.

The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of the charity and by designating funds.

The Trustee respects the wishes of our donors to benefit patients and staff for the improvement of patient care.

The Trustees wish to take this opportunity to express their gratitude to the donors, for their generosity and express their thanks to all who contributed to the work of the Charity during the year.

Service users have benefitted from the generosity of family, friends, staff and the wider community who have made donations.

### Fund Position

The Charity's financial position at the balance sheet date is considered to be satisfactory in the context of future plans. On a fund-by-fund basis, assets are readily available and adequate to fulfill the needs of the Charity, and that there are sufficient liquid resources to meet immediate requirements

## Directors of the Corporate Trustees 2023/24

Name	Title	Period
D M Rogers	Chairman	
Dr O Adeyemo	Chief Executive Officer	
Dr D Okolo	Chief Medical Director	
E Gardiner	Chief Finance Officer & Deputy CEO	
K Laing	Chief Nursing Officer	
P Draycott	Chief People Officer	to 26 Jan 2024
K Smith	Interim Chief People Officer	from 1 Feb 2024
B Richards	Chief Operating Officer	
E Mellor	Interim Chief Strategy Officer	
J Dawson	Non-Executive Director (Vice Chair)	
P Jones	Non-Executive Director	
PJ Sullivan	Non-Executive Director	to 31 Dec 2023
R Andrews	Non-Executive Director	
J Walley	Non-Executive Director	to 30 Nov 2023
Prof P Walsh	Non-Executive Director	
J Koo	Non-Executive Director	from 18 March 2024
A Gadsby	Associate Non-Executive	
K Tattum	Associate Non-Executive	

## Committee Members in Attendance 2023/24

J Walley	Chair of Committee	to 30 Nov 2023
R Andrews	Chair of Committee	from 1 Dec 2023
E Gardiner	Chief Finance Officer & Deputy Chief Executive	
P Draycott	Chief People Officer	
K Laing	Chief Nursing Officer	
E Mellor	Interim Chief Strategy Officer	
L Wrench	Associate Director of Governance	
P Sullivan	Non Executive Director	
J Dawson	Non Executive Director	
A Gadsby	Associate Non-Executive	
Non Committee Members In Attendance		
L Dodds	Assistant Director of Finance	
L Smith	Deputy Chief Strategy Officer	
J McCrea	Associate Director of Communications	
N Griffiths	Deputy Director of Governance	
C Tallentine	Communication & Engagement Officer	
R Mosedale	Corporate Governance Administrator	
A Maguire	Financial Accountant	
L Wilkinson	Corporate Governance Manager (Minutes)	

## **Independent Examiner's Report to the Trustees of North Staffordshire Combined Healthcare NHS Trust (Charitable Funds)**

I report to the charity trustees on my examination of the accounts on pages 14 and 23 of the charity for the year ended 31 March 2024.

### **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 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's 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 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.

### **Use of Report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My independent examination work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiners 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 its trustees, as a body, for my independent examination work, for this report, or for the opinions I have formed.

  
Jonathan Dudley ACA

**Dains Audit Limited**  
Suite 2, Albion House  
2 Etruria Office Village  
Forge Lane  
Etruria  
Stoke on Trent  
ST1 5RQ

Date: 15 January 2025

## STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' REPORT AND THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).



The law applicable to charities in England & 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 trustees are required to:

- Select suitable accounting policies and then apply them consistently:
- Observe the methods and principles in the charities SORP (FRS102).
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards (FRS 102) have been followed, 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 in operation.

The trustees are responsible for keeping 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 2022, the Charities (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 trustees are 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.

Signed for and on behalf of the Trustees:

Corporate Trustee .....		Date.....15.01.....2025
Corporate Trustee .....		Date.....15.01.....2025

**Statement of Financial Activities for the year ended 31 March 2024**

	Notes	Unrestricted Funds £000	Restricted Funds £000	<b>2023/24 Total Funds £000</b>	Restated 2022/23 Total Funds £000
<b>Incoming resources</b>	<b>2</b>				
<b>Voluntary Income</b>					
Donations		3	0	3	3
Legacies		0	259	259	2
Sub-Total Voluntary Income		<u>3</u>	<u>259</u>	<u>262</u>	<u>5</u>
Investment income	<b>2.1</b>	0	3	3	2
Other incoming resources		0	0	0	0
<b>Total incoming resources</b>		<u>3</u>	<u>262</u>	<u>265</u>	<u>7</u>
<b>Resources expended</b>					
Charitable Activities	<b>3</b>	6	6	12	10
Governance Costs	<b>3.1</b>	1	4	5	8
<b>Total resources expended</b>	<b>4</b>	<u>7</u>	<u>10</u>	<u>17</u>	<u>18</u>
Sub total: Net incoming/(outgoing) resources before transfers		<u>(4)</u>	<u>252</u>	<u>248</u>	<u>(11)</u>
<b>Net incoming/(outgoing) resources</b>		<u>(4)</u>	<u>252</u>	<u>248</u>	<u>(11)</u>
<b>Net movement in funds</b>	<b>5</b>	<u>(4)</u>	<u>252</u>	<u>248</u>	<u>(11)</u>
Fund balances brought forward at 31 March 2023		45	12	57	68
<b>Fund balances carried forward at 31 March 2024</b>		<u>41</u>	<u>264</u>	<u>305</u>	<u>57</u>

The 31 March 2023 balances have been restated to reflect a change of accounting practice following a legacy donation received in 2023/24.

All income and expenditure derive from continuing activities.

## Balance Sheet as at 31 March 2024

	Notes	Unrestricted Funds £000	Restricted Funds £000	<b>Total at 31 March 2024 £000</b>	Total at 31 March 2023 £000
<b>Current Assets</b>					
Debtors	7	2	259	261	6
Cash at bank and in hand	8	52	7	59	83
<b>Total Current Assets</b>		<u>54</u>	<u>266</u>	<u>320</u>	<u>89</u>
<b>Liabilities</b>					
Creditors: Amounts falling due within one year	9	13	2	15	32
<b>Total Current Liabilities</b>		<u>13</u>	<u>2</u>	<u>15</u>	<u>32</u>
<b>Total Net Assets</b>		<u>41</u>	<u>264</u>	<u>305</u>	<u>57</u>
<b>Funds of the Charity</b>	10				
Unrestricted		41	0	42	45
Restricted		0	264	263	12
<b>Total Funds</b>		<u>41</u>	<u>264</u>	<u>305</u>	<u>57</u>

The notes on pages 16 to 23 form part of these accounts.

The financial statements were approved and authorised for issue by the Trustees.

Signed:



Signed:



Date:

15.01.2025

Date:

15.01.2025

## North Staffordshire Combined Healthcare NHS Trust Charity

### Notes to the Accounts

#### 1 Accounting Policies

##### 1.1 Basis of Preparation of Financial Statements

North Staffordshire Combined Healthcare NHS Trust Charity is an unincorporated charity in England.

The address of this charity's registered office is given in the reference and administrative details on page 4 of these financial statements.

The nature of this charity's operations and principal activities are detailed on pages 14 - 15.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2022 and UK Generally Accepted Practice.

The charity does not include a cash flow statement on the grounds that it is not a larger charity and meets the definition of a small entity.

The 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 the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in this UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis and are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1,000.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### 1.2 Going Concern

The financial statements have been prepared on the going concern basis as the trustees believe that no material uncertainties exist.

The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from approving these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### 1.3 Fund Accounting

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 only the income of this fund may be expended, or as a restricted income fund where this donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Unrestricted Income funds are sub analysed between designated funds where the trustees have set aside amounts to be used for specific purposes, often reflecting the non binding wishes of the donors, and unrestricted funds which are applicable for any purpose of the charity.

##### 1.4 Incoming Resources

Income is recognised once the charity has entitlement to the income. It is probable that the income will be received and the amount of income receivable can be measured reliably.

##### 1.5 Incoming Resources from Legacies

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised.

##### 1.6 Incoming Resources from Investments

The incoming resources receivable from the investments are distributed across the funds, apportioned on the size of the funds.

##### 1.7 Expenditure

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 to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Grants are only made to related or third party NHS bodies and non NHS bodies in furtherance of this charitable objectives of the funds.

A liability for such grants is recognised when approval has been given by the Trustee. Those NHS bodies which have nominated representatives have full knowledge of the plans of the Trustee, therefore a grant approval is taken to constitute a firm intention of payment which has been communicated to the participating NHS body, and so a liability is recognised.

Contractual arrangements are recognised as goods or services are supplied.



## **North Staffordshire Combined Healthcare NHS Trust Charity**

### **1.8 Irrecoverable VAT**

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

### **1.9 Allocation of Overhead and Support Costs**

Overhead and support costs have been allocated between Charitable Activities and Governance Costs. Costs which are not wholly attributable to an expenditure category have been apportioned. The analysis of overhead and support costs and the basis of apportionment applied are shown in note 3. Where costs are shared by two or more charitable activities, support costs have been apportioned between categories, for example financial administration costs, on the basis of the fund balance within the costs, on the basis of the fund balance within the accounting period for each category of charitable activity and this is analysed in note 4.

### **1.1 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 categories of the charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure therefore include support costs and an apportionment of overheads, as shown in note 4.

### **1.11 Governance Costs**

Governance costs comprise all costs attributable to ensuring the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit together with an apportionment of overhead and support costs.

### **1.12 Financial Instruments**

The charity only has financial assets and financial liabilities that qualify as basic financial instruments.

### **1.13 Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant.

Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised.

No significant judgments have had to be made by management in preparing these financial statements.

### **1.14 Resources expended**

The funds held on trust accounts are prepared in accordance with the accruals concept. All expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

Allocation of overhead and support costs

These are recharges of appropriate proportions of staff and relevant non-pay costs incurred by Finance staff of North Staffordshire Combined Healthcare NHS Trust and the North Staffordshire Finance And Registration Shared Service hosted by Stoke-on-Trent Primary Care Trust. These costs are allocated and/or apportioned between Governance Costs and Charitable Activities. The cost attributable to Charitable activities is apportioned across those activities using the apportionment basis as set out in Note 3.3. Where necessary, apportionments of staffing costs are done by the level of fund balance which also represents the level of time spent on each area.

### **1.15 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.

Other funds are classified as unrestricted funds.

Funds which are not legally restricted but which the Trustees have chosen to earmark for set purposes are classified as designated funds.

The major funds held within these categories are disclosed in note 10.

### **1.16 Post Balance Sheet Events & Prior Year Adjustments**

There are no post balance sheet events.

There has been no change to the accounts of prior years.

### **1.17 Restatement**

In the previous year, expenses totalling £2,588 were not reflected due to the accounts being prepared under the receipts and payments basis.

Due to the increase in income during the year, and the requirement for financial statements to be prepared under the accruals basis. These costs have now been reflected within the financial statements.

# North Staffordshire Combined Healthcare NHS Trust Charity

Details of Material Incoming Resources	2		Unrestricted Funds	Restricted Funds	Total to 31 March 2024	Total to 31 March 2023
			£000	£000	£000	£000
		Donations from Individuals	3	0	3	3
		Legacies	0	259	259	2
		Other	0	0	0	
		Total incoming resources	3	259	262	5
Analysis of gross income from investments	2.1		Unrestricted Funds	Restricted Funds	Total to 31 March 2024	Total to 31 March 2023
			£000	£000	£000	£000
		Total gross income				
		Interest on Cash Held on Deposit	0	3	3	2
			0	3	3	2
Details of resources expended - Other	3		Unrestricted Funds	Restricted Funds	Total to 31 March 2024	Total to 31 March 2023
			£000	£000	£000	£000
		Charitable Expenditure				
		Patients welfare and amenities	3	4	7	4
		Staff welfare and amenities	0	0	0	2
		Purchase of New Furniture & Equipment	3	1	4	6
		NHS Charities Together Membership	0	1	1	0
			6	6	12	12
Analysis of governance costs	3.1		Unrestricted Funds	Restricted Funds	Total to 31 March 2024	Restated Total to 31 March 2023
			£000	£000	£000	£000
		Administration of funds	0	2	2	2
		Audit fee	1	2	3	4
			1	4	5	6
The auditors remuneration of £3k is related solely to the independent examination with no other additional work undertaken.						
Allocation of support costs	3.2	The financial administration costs have been allocated between governance and charitable activity on the basis of fund level which represents the time spent. External audit was wholly allocated to Governance. The subsequent apportionment across activity areas is disclosed in note 3.3.				
		Allocation and apportionment to Governance Costs	Total	Allocated to Governance	Residual for Apportionment	
			£000	£000	£000	
		Administration (Provided by NSCHT)	4	2	2	
		Auditors Remuneration	3	3	0	
		7	5	2		

## North Staffordshire Combined Healthcare NHS Trust Charity

- 3.3** Support costs have been apportioned across the categories of charitable expenditure on the basis of the fund balance at the end of the period.

	<b>Apportionment Across Charitable Activities</b>	and amenities	Purchase of	Other	Total
		Welfare	Equipment NHS		
		£000	£000	£000	£000
	Direct Costs	6	3	1	10
	Allocation Support Costs	1	1	0	2
	Total Including Support	<b>7</b>	<b>4</b>	<b>1</b>	<b>12</b>
<b>Analysis of total resources expended</b>	<b>4</b>	Costs of Activities for Charitable Objectives	Management and Administration	<b>Total to 31 March 2024</b>	Total to 31 March 2023
		£000	£000	£000	£000
		Independent Examination	0	3	3
		Other	12	2	14
		<b>12</b>	<b>5</b>	<b>17</b>	<b>18</b>
<b>Changes in Resources Available for Charity Use</b>	<b>5</b>	Unrestricted Funds	Restricted Funds	<b>Total to 31 March 2024</b>	Total to 31 March 2023
		£000	£000	£000	£000
		Net movement in funds for the year	(4)	252	248
		Net movement in funds available for future activities	<b>(4)</b>	<b>252</b>	<b>248</b>
					(11)
<b>Staff Costs</b>	<b>6</b>	During the year there were no employees.			
	<b>6.1</b>	During the period no remuneration and benefits were paid to Trustess or key management remuneration (2022/23 £ nil).			
	<b>6.2</b>	During the period no expenses were paid to Trustees. (2022/23 £ nil).			

North Staffordshire Combined Healthcare NHS Trust Charity

<b>Analysis of Debtors</b>	<b>7</b>		Unrestricted Funds £000	Restricted Funds £000	<b>Total at 31 March 2024 £000</b>	Total at 31 March 2023 £000
		Amounts falling due within one year:				
		Accrued income	0	259	259	0
		Other debtors	2	0	2	6
		Total debtors falling due within one year	<u>2</u>	<u>259</u>	<u>261</u>	<u>6</u>
		<b>Total Debtors</b>	<u>2</u>	<u>259</u>	<u>261</u>	<u>6</u>
<b>Cash Held on Deposit</b>	<b>8</b>		Unrestricted Funds £000	Restricted Funds £000	<b>Total at 31 March 2024 £000</b>	Total at 31 March 2023 £000
		Cash at Bank	53	6	59	83
			<u>53</u>	<u>6</u>	<u>59</u>	<u>83</u>
<b>Analysis of Creditors</b>	<b>9</b>		Unrestricted Funds £000	Restricted Funds £000	<b>Total at 31 March 2024 £000</b>	Total at 31 March 2023 £000
		Amounts falling due within one year:				
		Creditors	0	3	3	12
		Accruals	2	10	12	3
		Total creditors falling due within one year	<u>2</u>	<u>13</u>	<u>15</u>	<u>15</u>
		<b>Total Creditors</b>	<u>0</u>	<u>0</u>	<u>15</u>	<u>15</u>
<b>Provisions for Liabilities and Charges</b>		There were no provisions made in the current or previous year and all the grants payable have been paid or accrued.				

North Staffordshire Combined Healthcare NHS Trust Charity

Details of material funds	10	Name of Service	Opening Balance £000	Incoming Resources £000	Outgoing Resources £000	Closing Balance £000
		Harplands Inpatients	19	1	3	17
		Childrens Respite	11	0	5	6
		Community	7	0	0	7
		Other Services	6	2	1	7
		Early Intervention	4	0	1	3
		Harplands Project	4	262	7	259
		Children & Young Adults	3	0	0	3
		Staff funds	2	0	0	2
		Learning Disabilities	1	0	0	1
			<b>57</b>	<b>265</b>	<b>17</b>	<b>305</b>

Closing fund balances	10.1	Name of Service	Unrestricted Funds £000	Restricted Funds £000	Closing Balance £000
		Harplands Inpatients	13	3	16
		Childrens Respite	5	0	5
		Community	5	1	6
		Other Services	8	0	8
		Early Intervention	3	0	3
		Harplands Project	1	259	260
		Children & Young Adults	3	0	3
		Staff funds	2	0	2
		Learning Disabilities	2	0	2
			<b>42</b>	<b>263</b>	<b>305</b>

**Designated 10.2  
(Earmarked)  
Funds**

<b>Fund Name of Service Ref</b>	<b>Opening Balance £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Closing Balance £</b>	<b>Restricted Balance £</b>	<b>Unrestricted Balance £</b>
798 THE HARPLANDS ENHANCED PATIENTS PROJECT	4,424	262,005	6,489	259,940	259,094	846
729 HARPLANDS WARD 7	5,723	322	147	5,898		5,898
731 HARPLAND WARD 5	5,666	69	436	5,299	2,979	2,321
819 CHILDRENS RESPITE (DRAGON SQUARE)	10,564	124	5,417	5,271		5,271
752 EARLY INTERVENTION PSYCHOSIS SERVICE	3,832	42	631	3,244		3,244
701 LYMEBROOK NEWCASTLE CMHT	2,079	25	171	1,933		1,933
739 ASHCOMBE CENTRE MOORLANDS CMHT	1,900	25	47	1,878	1,775	103
118 MENTAL HEALTH GENERAL	1,092	1,158	476	1,774		1,774
184 LIAISON PSYCHIATRY	1,770	23	44	1,749		1,749
710 DARWIN CENTRE	1,292	138	35	1,395		1,395
705 HARPLANDS WARD 2	1,328	17	33	1,312		1,312
117 LEARNING DISABILITIES GENERAL	1,155	15	28	1,142		1,142
709 HARPLANDS WARD 1	1,147	14	126	1,035		1,035
301 HARPLANDS WARD 4	2,742	13	1,738	1,017		1,017
706 EDWARD MYERS UNIT	956	68	25	999		999
119 STOKE WELLBEING	948	12	23	937		937
123 KNIVEDON OT	842	11	21	832		832
98 STAFF BENEFIT SCHEME	820	29	21	828		828
747 INTENSIVE OUTREACH	820	11	20	810		810
830 CHAPLAINCY & WELLBEING	630	8	16	622		622
733 COMMUNITY REHAB	700	138	216	622		622
240 EATING DISORDER (CAMHS)	623	8	15	616		616
71 HARPLANDS STAFF	607	8	15	600		600
748 NORTH STAFFS CAMHS	583	8	14	577		577
832 HOME TREATMENTS/CRISIS CARE	0	1,087	546	541		541
730 SUTHERLAND CENTRE	531	7	13	525		525
183 PSYCHOTHERAPY	389	5	10	384		384
161 DAY OPPTS	385	5	10	381		381
726 PARENT & BABY DAY UNIT	379	5	9	374		374
725 NORTH STOKE CAMHS	376	5	9	372		372
303 HARPLANDS WARD 6	438	5	89	354		354
126 VOC REHAB : LEARN DIS O/T	315	4	8	311		311
OTHER EARMARKED FUNDS WITH A BALANCE <£250	2,279	32	250	2,061		2,061
	<b>57,336</b>	<b>265,445</b>	<b>17,148</b>	<b>305,633</b>	<b>263,847</b>	<b>41,786</b>

**Description of 10.3  
Funds**

**The material designated Restricted Funds are as follows:**

Harplands Enhanced Patients Project, for any charitable purpose or purposes, relating to the NHS wholly or mainly for services at the Harplands Hospital and other services provided by North Staffordshire Combined Healthcare NHS Trust.

Harplands Ward 5 for any charitable purpose or purposes relating to the NHS wholly or mainly for the benefit of Ward 5 at the Harplands Hospital.

Ashcombe Centre for any charitable purpose or purposes relating to the NHS wholly or mainly for the benefit of services provided by the Ashcombe Centre.

**Material Unrestricted Designated Funds (balance over £5,000)**

Harplands Ward 7 for any charitable purpose or purposes relating to the NHS wholly or mainly for the benefit of Ward 7 at the Harplands Hospital.

Children's Respite Dragon Square for any charitable purpose or purposes relating to the NHS wholly or mainly for the benefit of Children's Respite service based at Dragon Square.

**Other Earmarked Funds (balance under £5,000)**

Funds are placed in earmarked funds for any charitable purpose or purposes relating to the NHS wholly or mainly for the services provided by the earmarked fund and other services provided by North Staffordshire Combined Health NHS Trust.

<b>Control Relationship</b>	<b>11</b>	The Charity is controlled by the Corporate Trustee, during this year this was North Staffordshire Combined Healthcare NHS Trust.
<b>Related Party Transactions</b>	<b>12</b>	<p>During the year none of the Trustees or members of the key management staff or parties related to them has undertaken any material transactions with the North Staffordshire Combined Healthcare NHS Trust.</p> <p>The charitable trust has made revenue payments to purchase goods and services on behalf of the North Staffordshire Combined Healthcare NHS Trust, where the Trustees are also members of the Trust Board.</p> <p>The audited accounts of the NHS Trust are available under separate cover by contacting the Chief Finance Officer at the following address:</p> <p>Trust Head Quarters Lawton House Bellringer Road Trentham Lakes South Stoke on Trent ST4 8HH</p>