

BARNSELY HOSPITAL CHARITY

England & Wales · Charity number 1058037

Details

Other names BARNSELY DISTRICT GENERAL HOSPITAL NHS TRUST GENERAL PURPOSE CHARITY AND OTHER RELATED CHARITIES, BARNSELY HOSPITAL CHARITY

Status Registered

Legal form Other

Registered 1996-09-16

Register [View on the Charity Commission register](#)

Contact

Address Director Of Finance
Barnsley Hospital NHS
Pogmoor Road
Barnsley
S75 2EP

Phone 01226431810

Email christopherthickett@nhs.net

Website www.barnsleyhospitalcharity.co.uk

Activities

Objects: SEE INDIVIDUAL CONSTITUENTS

Activities: The main activity is to provide healthcare to the residents of Barnsley and the surrounding areas.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£831,465	£633,350	£3,555,105	0
2024-03-31	£814,602	£370,132	£3,356,990	0
2023-03-31	£976,959	£529,525	£2,909,292	0
2022-03-31	£1,015,637	£517,352	£2,487,394	0
2021-03-31	£1,541,144	£352,392	£1,980,444	0

Trustees

Name	Role	Appointed
BARNSELY HOSPITAL NHS FOUNDATION TRUST		

Linked charities

- BARNESLEY HOSPITAL CHARITY (1058037-1)
- BARNESLEY DISTRICT GENERAL HOSPITAL NHS TRUST SOCIAL WORKERS FUND (1058037-10)
- BARNESLEY DISTRICT GENERAL HOSPITAL NHS TRUST OCCUPATIONAL THERAPY FUND (1058037-11)
- BARNESLEY DISTRICT GENERAL HOSPITAL NHS TRUST PHYSIOTHERAPY DEPARTMENT (1058037-12)
- BARNESLEY DISTRICT GENERAL HOSPITAL NHS TRUST PHARMACY DEPARTMENT (1058037-13)
- BARNESLEY DISTRICT HOSPITAL NHS TRUST (EXPENDABLE FUNDS) COMMON INVESTMENT FUND (1058037-14)
- OAKES UNIT GENERAL FUND (1058037-15)
- COMMUNITY GENERAL FUND (1058037-16)
- DPM GENERAL FUND (1058037-17)
- HOME CARE SUPPORT FUND (1058037-18)
- KENDRAY HOSPITAL GENERAL FUND (1058037-19)
- BARNESLEY DISTRICT GENERAL HOSPITAL NHS TRUST DIETETICS DEPARTMENT (1058037-2)
- KERESFORTH CENTRE GENERAL FUND (1058037-20)
- MOUNT VERNON HOSPITAL GENERAL FUND (1058037-21)
- TERMINAL CARE COMFORT FUND (1058037-22)
- BARNESLEY DISTRICT GENERAL HOSPITAL NHS TRUST MEDICAL IMAGING CMT (1058037-3)
- BARNESLEY DISTRICT GENERAL HOSPITAL NHS TRUST MEDICAL AND ELDERLY CMT (1058037-4)
- BARNESLEY DISTRICT GENERAL HOSPITAL NHS TRUST SURGERY AND SPECIAL SURGERY CMT (1058037-5)
- BARNESLEY DISTRICT GENERAL HOSPITAL NHS TRUST THEATRES AND ITU CMT (1058037-6)
- BARNESLEY DISTRICT GENERAL HOSPITAL NHS TRUST WOMEN AND CHILDRENS CMT (1058037-7)
- BARNESLEY DISTRICT GENERAL HOSPITAL NHS TRUST ORTHOPAEDIC ACCIDENT AND EMERGENCY CMT (1058037-8)
- BARNESLEY DISTRICT GENERAL HOSPITAL NHS TRUST PATHOLOGY DERMATOLOGY AND GU MEDICINE CMT (1058037-9)

BARNSELY HOSPITAL CHARITY

England & Wales - Charity number 1058037

Accounts



Barnsley Hospital Charity
support local care

Charity reg. no. 1058037

BARNSELY HOSPITAL CHARITY

ANNUAL REPORT
Including
ANNUAL ACCOUNTS
Year ended 31 March 2025

Charity Registration Number: 1058037

**AS INCORPORATED BY DEED IN THE FORM OF
THE MODEL DECLARATION OF TRUST
DATED 15 AUGUST 1996**

OUR OBJECTIVES, ACTIVITIES AND PUBLIC BENEFIT

By raising new money and with careful management of our existing funds, the Charity provides a public benefit by making grants to the Trust and the organisations it works with in order to fulfil the objectives, being:

The main purpose of the charitable funds held on trust is to apply income for charitable purposes relating to the general or any specific purposes of the Barnsley Hospital NHS Foundation Trust or to purposes relating to the Health Service.

Grants are made in accordance with charity law, our constitution and the wishes and directions of donors. In making grants we endeavour to reflect the wishes of patients and staff by directing funds towards areas they tell us are most in need. During the year 2024/25 grants totalling £396,000 were made. When considering where to focus our attention the corporate trustee has regard to the Charity Commission's guidance on public benefit and what this means for the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Principal Office: **Barnsley Hospital NHS Foundation Trust**
Gawber Road
Barnsley
South Yorkshire
S75 2EP

Principal Professional Advisers:

Banker: **Lloyds TSB Plc**
Market Hill
Barnsley
S70 2PP

Auditor **GBAC**
Old Linen Court
83-85 Shambles Street
Barnsley
South Yorkshire
S70 2SB

Trustee arrangements, structure, governance and management

The Charity was incorporated by deed in the form of the model declaration of trust dated 15 August 1996 as an "umbrella charity", registration number 1058037; this registration is in accordance with the Charities Act 2011. The fund comprises both general and special purpose funds. 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 relevant guidance and legislation by the corporate trustee.

The Charity is constituted of 30 individual funds, being 10 restricted and 20 unrestricted as at 31 March 2025. The notes to the financial statements distinguish the types of fund held and disclose separately all material funds.

The Trust is the sole corporate trustee of the Charity. The corporate trustee's responsibilities are therefore carried out by the Trust's Board of Directors. The board is appointed in accordance with the Trust's constitution. Details of the Trust's board membership can be found in its annual report and on its website and also as above (page 1).

The Trust Board meets as necessary as corporate trustee via the 'Charitable Trustee Board'. The main

duties of the Board are to ensure all legal duties are complied with to:

- i) Act in the Charities best interest.
- ii) Manage the Charities resources responsibly.
- iii) Act with reasonable care and skill.

The Charitable Trustee Board approved the establishment of the Charitable Funds Committee 'the Committee'. The main purposes and duties of the Committee are to:

- i) Provide detailed scrutiny of charitable trustee matters in order to provide assurance and raise concerns (if appropriate) to the Charitable Trustees Board.
- ii) Making recommendations, as appropriate, on charitable trustee matters to the Charitable Trustees Board.
- iii) To equitably manage the charitable funds of the Trust in accordance with Department of Health and Social Care guidance and statutory and Charity Commission requirements.
- iv) Consider Bid requests and approve expenditure up to the agreed delegated financial limits.

Under the scheme of delegated authority, approved by the Board of Directors, the Director of Finance has responsibility for the day-to-day management of the Charitable Fund.

Administratively, a senior member of staff from the Finance Department supports the Committee. The accounting records and the day-to-day administration of the funds are dealt with by the Financial Accounts Department of the Trust.

The corporate trustee, as trustee of the funds, has an overall responsibility for the governance of the Charity in accordance with the legal requirements which includes the management of funds and distribution of the monies. The charitable funds available for spending are allocated to specialties within the Trust's clinical business unit management structure. The corporate trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund. The corporate trustee respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff.

Our fundraising practices

The fundraising department follow the Fundraising Regulator's Code of Fundraising Practice. The code of practice forms part of the induction of new staff/volunteers and updates are circulated and shared. The charity team have monthly planning meetings which reflect the code of practice and what this means for future fundraising ensuring that the code is embedded within charity operations. Continuous review is undertaken of working practices to ensure they are compliant. Volunteer fundraisers are also provided with a briefing and mentoring support from staff.

All direct marketing is undertaken by the fundraising department to ensure that it is not unreasonably intrusive or persistent. Contact is made through direct marketing to external supporters a maximum of four times a year but usually annually. All marketing material contains clear instructions on how a person can opt out and be removed from mailing lists.

Members of the fundraising department organise fundraising events and co-ordinate the activities of our supporters both in the hospital and in the wider community on behalf of Barnsley Hospital Charity. Volunteers recruited by the Trust support the fundraising team's activities both within and outside the hospital. The charity does not use professional fundraisers and has no commercial participation agreements within this period. The charity has had no complaints in relation to fundraising activity within the period.

TRAINING FOR THE CORPORATE TRUSTEE

Members of the Board of Directors are subject to an induction programme on appointment to the Board. Further training is available on request and is provided as and when required.

EXPENDITURE AND RESERVES POLICY

The expenditure of donated funds shall be conditional upon the goods/ services being within the terms of the appropriate fund and also that the expenditure does not lead the Charitable Funds into further payments, which have not been agreed and funded.

The Charity is funded by donations and/or legacies received from patients, relatives, and the general public and other external organisations. The overall strategy is to meet its charitable objectives by the following means:

- Patients amenities and welfare – purchase of small equipment, provision of services and the provision of facilities not normally provided by or in addition to the normal NHS provision;
- Staff amenities and welfare – providing staff facilities that improves staff well-being and also the education of staff over and above what would normally be provided by the NHS;
- Contributions to NHS expenditure – anything which does not fit in to the above, e.g. capital equipment (over £5,000); and
- Research and Development.

Reserves are held by the Charity to meet the future potential commitments of the Funds held.

The overall policy aim is that donated monies should be spent as soon as practicable in line with the purpose of the charity, as opposed to a deliberate programme of building up capital investments.

In practice, this will ensure that the Charitable Funds will aim to spend, each year, all income received including investment income.

The corporate trustee considers the total funds of the Charitable Funds should be at a minimum of £200,000 whilst the reserves should not reduce below £95,000. At 31 March 2025 the Charitable Funds currently has total funds of £3,555,000 including reserves of £1,572,000 (calculated as total unrestricted funds of £2,963,000 less designated funds of £1,391,000) and accordingly holds an excess over the minimum reserves.

In 2021/22 the corporate trustee agreed £1,330,000 of the existing unrestricted funds to be designated funds and was increased by £375,000 from the corporate donation from BFS in March 2024. As at 31 March 2025 the balance of designated funds was £1,391,000. This is going towards two capital schemes in the next 12 – 24 months. These include a transformation of the care of the elderly ward the recently completed fundraising appeal 'make a memory' will contribute to improvements for patients living with dementia and 'health on the high street' which will deliver some of the hospital's outpatient services in a new health and wellbeing hub in Barnsley town centre with a project that will enhance the patient experience.

In addition, where it is prudent to do so, the Charitable Funds will agree to fund one off projects from reserves. This policy over time will reduce the size of the investment portfolio, assuming the continuance of the past level of donations. The corporate trustee will be advised on the level of investments the Charitable Funds needs to protect, in order to support the recurrent expenditure from such sources.

The following authorisation limits were applied during the year:

All expenditure on Charitable Funds was approved by the Committee. A bid had to be submitted on the approved documentation and signed by the authorised signatory – depending on the fund, signatories include: a Clinical Director, Associate Director of Operations, Associate Director of Nursing, Head of Midwifery, Director of Operations, Director of Finance, Director or Deputy Director of Nursing and Quality,

Director of Communications Chief Executive and other members of the Executive team.

PARTNERSHIP WORKING AND NETWORKS

The Trust is the main beneficiary of the Charity and is a related party by virtue of being the corporate trustee of the Charity. By working in partnership with the Trust, the Charitable Funds are used to best effect. When deciding upon the most beneficial way to use Charitable Funds, the corporate trustee has regard to the main activities, objectives, strategies and plans for the Trust.

RISK MANAGEMENT POLICY

The corporate trustee is responsible for managing risk issues for the Charity, which is underpinned by the internal policies and procedures of the Trust, including:

- Code of Conduct and Code of Accountability;
- Standing Orders;
- Standing Financial Instructions and Scheme of Delegation; and
- Counter Fraud, Bribery & Corruption Policy.

The Charity has agreed ongoing to adopt all Trust policies where relevant.

This list of documents is not exhaustive but governs how the corporate trustee must operate and the issues it must consider. However, the corporate trustee must also be aware of the statutory framework in which it operates, specifically in relation to the charitable status as well as the wider NHS environment. With regards to investments, the corporate trustee adopts a managed fund approach by engaging a professional advisor. This is detailed further in the Investment Policy below.

In addition to these, the corporate trustee considers specific risk issues on a regular and on-going basis.

As part of the business planning exercise carried out during the year, the corporate trustee has considered the major risks to which Barnsley Hospital Charity is exposed. Systems have been reviewed and steps identified to mitigate those risks. Consideration of incident e.g. an economic downturn is detailed below:

i) Future levels of income

The Charity is reliant on donations to allow it to make grants to NHS bodies. If income falls, then the charity would not be able to make as many grants or enter into longer term commitments with the NHS bodies it supports.

The charity mitigates the risk that income will fall by engaging with the Fundraising Department. That Department comprises dedicated fundraising experts who work with the Trust as well as the Charity to provide a co-ordinated approach to raising funds. Consideration is made as to ongoing development of virtual fundraising and new ways of engaging supporters.

ii) Fall in investment returns

The Charity generates additional income from investing elements of its cash balances so the corporate trustee considers the loss of investment income to be a major financial risk. The risk has previously been mitigated by retaining expert investment managers, having a diversified investment portfolio and regularly reviewing that portfolio. In 2023-24 the corporate trustee used benchmarking information when reviewing the portfolio and made the decision to de-invest its investments in January 2024. This was due to the investments not performing against the benchmarking information and the higher interest rates seen in fixed term investments. In 2024-25 investment income from fixed term investments generated £168,000.

PUBLIC BENEFIT, SIGNIFICANT ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR ENDED 31 MARCH 2025

Our key aim is to serve the NHS patients of Barnsley Hospital NHS Foundation Trust for the public benefit. By funding research, services and equipment we are able to help the NHS body and other organisations we

work with to provide care to their patients which goes beyond that which they are funded to provide.

The finances of the Charity are primarily dependent upon donations and legacies. The income is detailed in the table below, together with the main expenditure headings. An adequate cash balance and financial investment portfolio is maintained in order to continue to support the Charity.

The main achievements of the charity included consolidating the fundraising function, which consequently has contributed to charitable income and enabling expenditure to further the legal objectives. Accordingly, the Charities work has made a difference to the circumstances of its beneficiaries and given wider benefits to society as a whole. In the year funds were approved to support patients being discharged from hospital and those attending Barnsley Hospital Emergency Department presenting as homeless to provide care packs; this initiative has been generously supported by Barnsley MBC through the Household Support Fund. Staff and volunteer complementary therapy sessions which have been supported by the charity have received 100% satisfaction score from beneficiaries. Expenditures were also approved for various initiatives in regards to staff wellbeing and staff welfare facilities from the designated funds. Other examples of achievements to contribute to income and facilitate expenditure are detailed below which are also explanatory in regards the significant activities undertaken to further the charity's legal purposes and for the public benefit.

The Charity has further consolidated the fundraising strategy which has been developed to continue to support the fundraising infrastructure to support the charity fundraising, to build existing revenue streams, to identify new opportunities, to drive capital project funding, to further engage staff in both applying for and raising charitable funds for their working area and to assure the corporate trustee on charity performance, sustainability and risk management.

How we funded our work, our achievements and performance

The following figures are taken from the full accounts which carry an unqualified audit report, if more details are required please refer to the full accounts. This part of the annual report comments on key features of those accounts. In this section we firstly explain how we raised the money and then how we spent it.

Income

The Charity continues to rely on corporate donations and donations from the general public as its main sources of income. Barnsley Facilities Services donated £275,000.

The sources of income are detailed below:

£	TYPE OF INCOME
657,000	Donations and legacies
168,000	Fixed term investment interest & bank Interest
7,000	Other sources
832,000	TOTAL

Expenditure

During the financial year, the Charity has continued to be active in committing funds in supporting a wide range of charitable and health related activities benefiting both patients and staff. In summary these are detailed overleaf:

£	TYPE OF EXPENDITURE
94,000	Purchase of new equipment for benefit of patients
94,000	Patient Education and Welfare
269,000	Staff Education and Welfare
157,000	Cost of Generating Funds
20,000	Miscellaneous
634,000	TOTAL

Note 1—Support costs of £42,000 have been allocated to the above expenditure rows. Further information

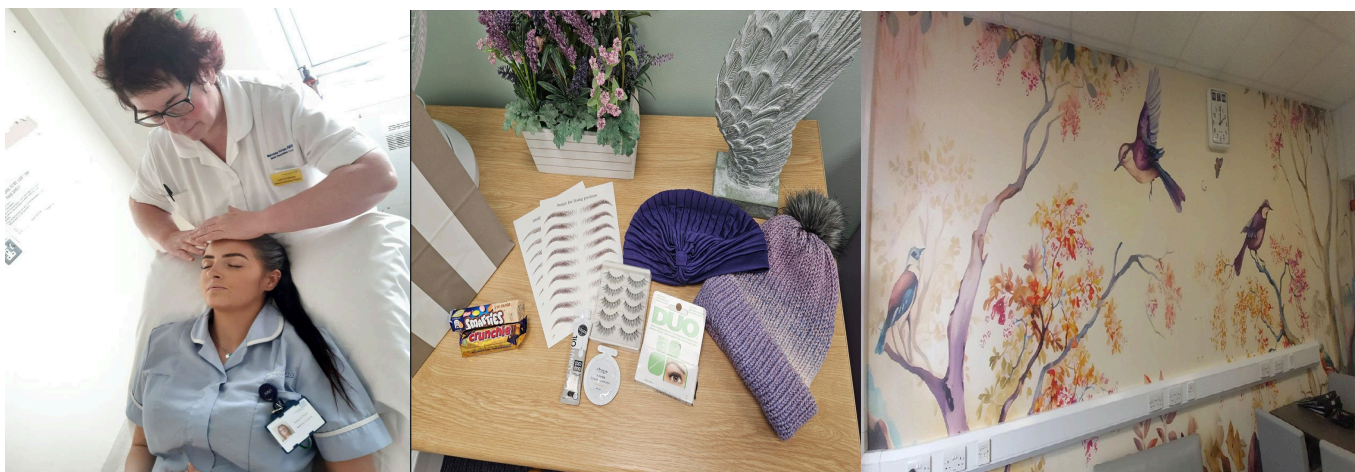
can be found in the Financial Statements notes 5 and 6.

At the end of the reporting period as at 31 March 2025 there was a positive net movement in funds for the year of £198,000 which resulted in a period end total fund value of £3,555,000 and cash equivalents of £3,913,000 (this includes £3,796,000 in cash investments).

Examples of expenditure in the year are as follows:

Some examples of the successful bids made to the Committee of Barnsley Hospital Charity in the last year for use of the Charitable Funds included:

- To purchase 6 Rehabilitation Interactive Therapeutic Activities (RITA) devices to support with enhanced care on wards.
- To refurbish and redecorate relatives' rooms on several wards and landings.
- To support an activity day for our Children's Diabetes at PGL Beyond.
- To purchase items to kick start a Neonatal high-risk baby group for babies and their parents.
- To support the wellbeing of staff by providing the funding for a Complimentary Therapists and an Occupational Psychologist
- To purchase items for hair loss packs for our chemotherapy patients.



Accordingly, the above examples illustrate some issues the charity looks to tackle and shows the changes or differences it seeks to make through its activities.

PLANS FOR FUTURE PERIODS

The Barnsley Hospital Charity team supported by volunteers will continue to build on our supporter base to develop the charity and support patients, staff and volunteers with activities, services and equipment which is over and above that which government funding provides for. A revised fundraising strategy has been developed which will see us maximise all aspects of income including delivering a full calendar of events in line with what works in Barnsley and expanding our digital capabilities with a new website.

Breast care appeal

The charity will be launching a new appeal to support a transformation of the Breast Care Unit which supports over 7,000 patients each year. The appeal value will be £250,000.

We will be undertaking various seasonal fundraising activities throughout the period which are in line with the Fundraising Regulator's Code of Fundraising Practice.

In year a schedule of planned use for material designated funds was agreed, certain of these projects have commenced and there are plans to progress these schemes into future periods. The charity also continues

to assess the level of funds which are to be designated for specific projects in the future.

EXPRESSION OF GRATITUDE

On behalf of the staff and patients who have benefited from the improved services due to donations and legacies, the corporate trustee would like to thank all members of the public, patients, relatives and staff who have made charitable donations.

Your support makes these plans possible and to help the Charity please do consider donating. You can find out more information and donate on our website at <http://www.barnsleyhospitalcharity.co.uk>.

The corporate trustee would also like to pay tribute to our volunteers for their time, support and commitment to the Charity.



Date 30/01/2026

Name :Richard Jenkins, Chief

Executive On behalf of the corporate

trustee

BARNSELY HOSPITAL CHARITY

INDEPENDENT AUDITORS' REPORT

TO THE TRUSTEES OF BARNSELY HOSPITAL CHARITY

Opinion

We have audited the financial statements of Barnsley Hospital Charity (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

BARNSELY HOSPITAL CHARITY

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE TRUSTEES OF BARNSELY HOSPITAL CHARITY

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable incorporated organisation or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the Charity and the sector in which it operates to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, application of cumulative audit knowledge and experience of the sector.

We determined the principal laws and regulations relevant to the Charity in this regard to be those arising from the Charities Act 2011, Local tax laws and regulations, Anti Money Laundering Legislation and Bribery Act 2010. We determined the principal laws and regulations relevant to the Charity in this regard to be those arising from the Charities Act 2011, Local tax laws and regulations, Anti Money Laundering Legislation and Bribery Act 2010.

BARNSELEY HOSPITAL CHARITY

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE TRUSTEES OF BARNSELEY HOSPITAL CHARITY

We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the Charity with those laws and regulations. These procedures included, but were not limited to; a review of the Board minutes throughout the year and post year end. A review of general ledger transactions and discussions with management.

We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, including the potential for management bias identified in relation to the provisions and estimates and and we addressed this by challenging the assumptions and judgements made by management when auditing that significant accounting estimate.

As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included but were not limited to: the testing of journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditors' report.

Use of our 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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state in an auditors' 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 audit work, for this report, or for the opinions we have formed.

Mrs Victoria Jane Davies (Senior Statutory Auditor)
for and on behalf of GBAC Limited

30.01.2026



Statutory Auditor

Old Linen Court
83-85 Shambles Street
Barnsley
South Yorkshire
S70 2SB

GBAC Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under Part 42 of the Companies Act 2006.



Charity Registration Number : 1058037

**FUNDS HELD ON TRUST
ANNUAL FINANCIAL STATEMENTS 2024/25**

FOREWORD

These financial statements have been prepared by the corporate trustee in accordance with the requirements of the Charities Act 2011 and the statement of recommended accounting practice Accounting and reporting by charities (SORP 2005), issued in March 2005 (refer 1.1 for further detail)

PRINCIPAL OFFICE

Barnsley Hospital NHS Foundation Trust, Gawber Road, Barnsley, South Yorkshire, S75 2EP.

STATUTORY BACKGROUND

The funds held on trust are registered with the Charity Commission and include funds in respect of Barnsley Hospital NHS Foundation Trust and until 22 December 2011 various funds relating to NHS Barnsley. As at the 22 December 2011 the funds held for NHS Barnsley were transferred by statutory instrument to South West Yorkshire Partnership NHS Foundation Trust "SWYPFT". The transfer was required to reflect the movement of provider services from NHS Barnsley to SWYPFT in line with Transforming of Community Services guidance. In relation to the transferred elements, the amounts were identified and agreed by the Trustees and SWYPFT in a process in accordance with guidance issued and managed by the Department of Health.

On the 1 May 2013, the Charity Commission confirmed that the name of the Charity had been changed to 'Barnsley Hospital Charity' from 'Barnsley District General Hospital NHS Trust General Purpose Charity and Other Related Charities'.

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

The main purpose of the charitable funds held on trust is to apply income for charitable purposes relating to the general or any specific purposes of the Barnsley Hospital NHS Foundation Trust or to purposes relating to the Health Service.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year. The trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland .The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the 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 judgments and estimates that are reasonable and prudent;
- * State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- * Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 provision 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.


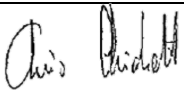
The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

In so far as the Trustee is aware at the time of approving the Trustee annual report:

- * There is no relevant information, being information needed by the auditors in connection with preparing their report, of which the auditor is unaware; and
- * The Trustee, having made enquiries of directors have each taken all the steps that he/she is obliged to take as a director/trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

On behalf of the corporate trustee

Chief Executive		Date	30/01/2026
Director of Finance		Date	30/01/2026

Statement of Financial Activities for the year ended 31 March 2025 (including income and expenditure)

	Note	Unrestricted Funds £,000	Restricted Funds £,000	Total Funds Year ended 31 March 2025 £,000	Unrestricted Funds £,000	Restricted Funds £,000	Total Funds Year ended 31 March 2024 £,000
Income from:							
Donations and legacies	2	540	117	657	550	154	704
Charitable activities	3	5	0	5	10	0	10
Unity Lottery		2	0	2	2	0	2
Investments	13	130	38	168	74	25	99
Total incoming resources		677	155	832	636	179	815
Expenditure on:							
Raising funds	5	152	5	157	143	16	159
Charitable activities							
- Purchase of new equipment	6	91	3	94	62	(33)	29
- Staff education and welfare	6	243	26	269	29	33	62
- Patient education and welfare	6	91	3	94	80	2	82
- Miscellaneous	6	20	0	20	19	19	38
		445	32	477	190	21	211
Total expenditure		597	37	634	333	37	370
Net gains/(losses) on investments					(9)	12	3
Net income/(expenditure) and movement in funds		80	118	198	294	154	448
Reconciliation of funds							
Fund balances brought forward	17	2,883	474	3,357	2,589	320	2,909
Fund balances carried forward	17	2,963	592	3,555	2,883	474	3,357

All gains and losses recognised in the year are included in the Statement of Financial Activities.

All amounts relate to continuing operations for the current and prior year.

There is no difference between the funds values for the current and prior year stated above and their historical cost equivalents.

There are no recognised gains and losses other than stated above. Accordingly no statement of total recognised gains and losses is presented.

Balance Sheet as at 31 March 2025

	Note	Unrestricted Funds £,000	Restricted Funds £,000	Total at 31 March 2025 £,000	Unrestricted Funds £,000	Restricted Funds £,000	Total at 31 March 2024 £,000
Fixed assets							
Tangible assets		0	0	0	0	0	0
Investments		0	0	0	0	0	0
Total fixed assets		0	0	0	0	0	0
Current assets							
Debtors	14	21	0	21	25	0	25
Short term investments and deposits		3,164	632	3,796	2,378	368	2,746
Cash at bank and in hand		76	41	117	595	232	827
Total current assets		3,261	673	3,934	2,998	600	3,598
Liabilities							
Creditors: amounts falling due within one year	15	(34)	(5)	(39)	(52)	(21)	(73)
Commitments		(264)	(76)	(340)	(63)	(105)	(168)
Net current assets/(liabilities)		2,963	592	3,555	2,883	474	3,357
Total assets less current liabilities		2,963	592	3,555	2,883	474	3,357
Total net assets		2,963	592	3,555	2,883	474	3,357
The funds of the charity:							
Restricted funds	17.1	0	592	592	0	474	474
Unrestricted funds	17.2	2,963	0	2,963	2,883	0	2,883
Total charity funds		2,963	592	3,555	2,883	474	3,357

The notes at pages 13 to 20 form part of these financial statements.

The financial statements on pages 11 to 20 were approved by the Charitable Trustees Board on DD MMM YYYY and signed on its behalf by Mr R Jenkins, Chief Executive.

Signed:



Date 30/01/2026

Notes to the financial statements**1 Accounting policies****1.1 Basis of preparation**

Barnsley Hospital Charity is registered in England and Wales Charity number 1058037. The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at fair value.

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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

As a qualifying entity the charity has taken the advantage permitted by FRS102, not to prepare a cash flow statement. The Charity is a member of a group where the parent of that group prepares publicly available consolidated financial statements which are intended to give a true and fair view and Barnsley Hospital Charity is included in the consolidation.

Going concern - The corporate trustee considers that there are no material uncertainties about the ability of Barnsley Hospital Charity to continue as a going concern. There are no material uncertainties affecting the current year's financial statements.

In future years, the key risks to Barnsley Hospital Charity are a fall in income from donations but the trustees have arrangements in place to mitigate those risks.

1.2 Funds structure

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

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Those funds which are not restricted funds, are unrestricted funds which are sub analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes or which reflect the non-binding wishes of donors and unrestricted funds which are at the trustees' discretion, including the general fund which represents the charity's reserves.

The major funds held in each of these categories are disclosed in note 17.

1.3 Incoming resources

- a) 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 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 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.

b) Gifts in Kind

- 1) Assets given for distribution by the funds are included in the Statement of Financial Activities only when distributed.
- 2) Assets given for use by the funds (e.g. property for its own occupation) are included in the Statement of Financial Activities as incoming resources when receivable.
- 3) Gifts made in kind but on trust for conversion into cash and subsequent application by the funds are included in the accounting period in which the gift is sold.

In all cases the amount at which gifts in kind are brought into account is either a reasonable estimate of their value to the funds or the amount actually realised. The basis of the valuation is disclosed in the annual report.

Notes to the financial statements**1 Accounting policies (continued)****1.3 Incoming resources (continued)****c) 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:

- Confirmation has been received from the representatives of the estate(s) that probate has been granted.
- The executors have established that there are sufficient assets in the estate to pay the legacy.
- Any conditions attached to the legacy are either within the control of the charity or have been met.

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.

d) Investment income

Investment income consists of dividends and interest received from the managed portfolio and also bank deposit account interest. An Investment income credit recharge is calculated and allocated over both restricted and unrestricted funds based on the average balance of the funds over the past five years. In January 2024 the Charity de-invested all of its investment portfolio

1.4 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.

1.5 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.

A constructive obligation arises when:

- We have communicated our intention to award a grant to a recipient who then has a reasonable expectation they will receive a grant.
- We have made a public announcement about a commitment which is specific enough for the recipient to have a reasonable expectation that they will receive a grant.
- There is an established pattern of practice which indicates to the recipient that we will honour our commitment.

The trustees have control over the amount and timing of grant payments and consequently where approval has been given by the trustees and any of the above criteria have been met then a liability is recognised. Grants are not usually awarded with conditions attached. However, when they are then those conditions have to be met before the liability is recognised.

Where an intention has not been communicated, then no expenditure is recognised but an appropriate designation is made in the appropriate fund. If a grant has been offered but there is uncertainty as to whether it will be accepted or whether conditions will be met then no liability is recognised but a contingent liability is disclosed.

1.6 Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, costs of administration, internal and external audit costs and IT support. Support costs have been apportioned between fundraising costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 9.

1.7 Fundraising costs

The costs of generating funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities or the costs incurred in undertaking trading activities in furtherance of the charity's objects. The costs of generating funds represent fundraising costs. Fundraising costs include expenses for fundraising activities and a fee paid to a related party, Barnsley Hospital NHS Foundation Trust. The fee is used to pay the salaries and overhead costs of the Hospital's fundraising office.

Notes to the financial statements**1 Accounting policies (continued)****1.8 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 6.

1.9 Fixed asset investments

In January 2024 the fixed asset investments were all de-invested.

1.10 Debtors

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

1.11 Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, in an interest bearing current account.

1.12 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. Amounts which are owed more than a year are shown as long term creditors.

1.13 Pooling Scheme

Following the deed created on 15 August 1996, Barnsley District General Hospital NHS Trust General Purpose Charity and other Related Charities was registered as one fund with the Charities Commission on 17 March 1998. The fund currently operates a pooling scheme whereby there are now 28 individual funds within the one scheme. This was impacted as at 22 December 2011 when the fund held for NHS Barnsley was transferred by statutory instrument to SWYPFT for a cash transfer value of £181,000. The Charities Commission confirmed on 1 May 2013 the name change of the Charitable Funds to Barnsley Hospital Charity.

1.14 Taxation

The Charity is a registered charity and as such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

1.15 Critical accounting judgements, estimates and assumptions

The preparation of the accounts requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based upon historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the financial year in which the estimate is revised if the revision affects only that financial year, or in the financial year of the revision, and future financial years, if the revision affects both current and future financial years. The estimates and judgements that have had a significant effect on the amounts in the accounts are outlined below.

Expense accruals - in estimating expenses that have not yet been charged for, management have made a realistic assessment based on costs actually incurred in the year to date, with a view to ensuring that no material items have been omitted.

Investments - Up until January 2024 the charity held a number of fixed asset investments at market value. Given the nature of these assets the Charity had external support of an appropriately qualified analyst (Investec) to provide a market value of the assets.

Notes to the financial statements**2 Income from donations and legacies**

	Unrestricted Funds £,000	Restricted Funds £,000	2025 Total £,000	Unrestricted Funds £,000	Restricted Funds £,000	2024 Total £,000
Donations from individuals	474	97	571	550	154	704
Legacies	66	20	86	0	0	0
Total	540	117	657	550	154	704

Donations from individuals are gifts from members of public, relatives and patients and staff. Further details are included in the Annual Report.

3 Incoming resources from charitable activities

	Unrestricted Funds £,000	Restricted Funds £,000	2025 Total £,000	Unrestricted Funds £,000	Restricted Funds £,000	2024 Total £,000
Miscellaneous income	5	0	5	10	0	10
Unitary lottery	2	0	2	0	0	0
Total	7	0	7	10	0	10

The charity received miscellaneous income which is neither donations, legacies or Gifts in Kind for example gifted commissions.

4 Role of volunteers

Like many charities, Barnsley Hospital Charity enlists the support of volunteers to achieve its objectives.

In the year ended 31 March 2025 there were 15 such volunteers (31 March 2024 - 18). The volunteers primarily assist in fundraising activities.

In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in these financial statements.

5 Analysis of expenditure on raising funds

	Unrestricted Funds £,000	Restricted Funds £,000	2025 Total £,000	Unrestricted Funds £,000	Restricted Funds £,000	2024 Total £,000
Fundraising costs	139	1	140	133	11	144
Support costs	13	4	17	11	4	15
Total	152	5	157	144	15	159

6 Analysis of charitable expenditure

	Grant Funded Activity £,000	Support Costs £,000	2025 Total £,000	2024 Total £,000
Purchase of new equipment	91	3	94	28
Staff education and welfare	260	9	269	62
Patient education and welfare	86	8	94	82
Miscellaneous **	15	5	20	39
	452	25	477	211

* includes Investment and legacy tracking service fees.

The charity did not undertake any direct charitable activities on its own account during the year. All of the charitable expenditure was in the form of grant funding. Grants were approved in favour of the partner organisations being Barnsley Hospital NHS Foundation Trust to carry out activities to further the objectives of the Charity. The charity incurred expenditure with the third parties in pursuance of those grants or reimbursed expenditure incurred by them.

Notes to the financial statements**7 Analysis of grants**

The charity does not make grants to individuals. All grants are made to Barnsley Hospital NHS Foundation Trust or other institutions to provide for the care of NHS patients in furtherance to our charities aims. All grant support was given to Barnsley Hospital NHS Foundation Trust. The total cost of making grants, including support costs, is disclosed on the face of the Statement of Financial Activities and the actual funds spent on each category of charitable activity is disclosed in note 6.

All grant expenditure was awarded to the institution Barnsley Hospital NHS Foundation Trust analysed as follows:
In 2024/25 there were 75 such grants amounting to £396,000 (2023/24: 51 grants amounting to £184,000).

8 Movement in funding commitments

	2025	2024
	Total	Total
	£,000	£,000
Opening balance at 1 April	168	428
Additional commitments made during the year	396	184
Amounts paid during the year	(224)	(444)
Closing balance at 1 April	340	168

As described in note 7, the charity awards a number of grants in the year. Many grants are awarded and paid out in the same financial year. However, some grants, especially those relating to research and development or for funding specific posts are multi year grants paid over a longer period.

9 Allocation of support costs and overheads

Support and overhead costs are allocated between fundraising activities and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of a charity.

Support costs, which include governance costs and management charge are recharged across all funds to include both restricted and unrestricted funds. The support charge is calculated and allocated over restricted and unrestricted funds based on the average balance of the fund over the past five years. Once calculated the support charge is allocated over areas of expenditure based upon accounting transactions carried out in the period.

	Raising Funds	Charitable Activities	2025 Total	2024 Total
	£,000	£,000	£,000	£,000
Governance costs	3	4	7	8
Management charge	14	21	35	35
	17	25	42	43

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£,000	£,000	£,000	£,000
Raising funds	13	4	17	16
Charitable activities	20	5	25	27
	33	9	42	43

10 Trustees' remuneration, benefits and expenses

The trustee is defined as the corporate trustee which does not constitute employment with the charity. Accordingly no Trustees are paid any remuneration nor receive any other benefits and expenses from employment with the charity.

11 Analysis of staff costs and remuneration of key management personnel

Barnsley Hospital Charity considers its key management personnel to be the corporate trustee for which there is no remuneration. There are no employees of the charity, clerical and transaction services are detailed further in note 18.

12 Auditor's and independent examiner's remuneration.

The auditor's remuneration was £6,500 (2024: £6,400). No additional work was undertaken (2024: £Nil).

13 Analysis of gross income from investments

	Unrestricted Funds	Restricted Funds	2025 Total £,000	Unrestricted Funds	Restricted Funds	2024 Total £,000
Investments	0	0	0	4	1	5
Bank interest received	130	38	168	70	24	94
	130	38	168	74	25	99

14 Debtors**Amounts falling due within one year:**

	2025 £,000	2024 £,000
Other debtors	21	25
Total debtors falling due within one year	21	25

- 14.1** As at 31 March 2025 the Charity has received notifications of legacies for which there are uncertainties as to their amounts and which cannot be reliably estimated. A contingent asset exists as at 31 March 2025 for £Nil until all the conditions for income recognition are met (as at 31 March 2024- £Nil).

15 Analysis of liabilities**Creditors : amounts falling due within one year**

	2025 £,000	2024 £,000
Trade creditors	39	73
Accruals *	340	168
	379	241

* Includes commitments of £340,000 being restricted £76,000 and unrestricted £264,000 (2023/24 £168,000 being restricted £105,000 and unrestricted £63,000).

16 Analysis of cash and cash equivalents

All cash and cash equivalents are held on an interest bearing instant access account with Lloyds bank plc and represent restricted appeals to fund specific equipment or funds held to facilitate cash flow and the fulfilment of obligations to make grant payments. No cash or cash equivalents or current asset investments were held in non-cash investments or outside of the UK. All of the amounts held on interest bearing deposits are available to spend on Charitable activities.

Notes to the financial statements

17 Analysis of charitable funds

	Balance				Balance				Balance
	31 March 2025	Incoming Resources	Resources Expended	Gains and Losses	1 April 2024	Incoming Resources	Resources Expended	Gains and Losses	
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
17.1 Restricted income funds									
Coronary Care	71	24	(2)	0	49	4	(1)	0	46
Occupational Therapy	2	0	(1)	0	3	(1)	1	1	2
Phyllis Pierrepoint	29	2	0	0	27	1	28	1	(3)
The Well	164	25	(3)	0	142	16	(4)	4	126
Dermatology Trust Fund	8	1	(1)	0	8	1	0	0	7
Tiny Hearts Appeal	12	6	(2)	0	8	4	0	2	2
Jaxon's Gift	3	0	(2)	0	5	0	(2)	0	7
Make a Memory Appeal	250	23	(2)	0	229	128	(2)	2	101
Covid	7	28	(24)	0	3	26	(57)	2	32
Breast Care Appeal	46	46	0	0	0	0	0	0	0
Total	592	155	(37)	0	474	179	(37)	12	320

Details of the objectives/ restrictions on these funds are as follows;

1. Coronary Care - was designated as restricted further to a review of the fund.
2. Occupational Therapy - a bequest which was to be used to enhance the therapy activities received by patients to enable their rehabilitation.
3. Phyllis Pierrepoint - a bequest for the use and benefit of the Chemotherapy Department. It has been agreed to transfer circa £2,000 from the general reserve to reverse this overdrawn fund balance.
4. The Well - for complementary therapy services.
5. Dermatology Trust Fund - to satisfy the stipulation of the bequest.
6. Tiny Hearts Appeal - funds used solely for the purpose of creating, furnishing and equipping a brand new, state of the art, special care baby unit at Barnsley Hospital.
7. Jaxon's Gift - for use towards projects supporting bereaved families.
8. Make a Memory Appeal - providing environmental improvements and equipment/services to benefit patients with dementia.
9. Covid 19 - to support, recognise and benefit staff and patient's needs.
10. Breast Care Appeal - to support a transformation of our dedicated Breast Unit where patients receive breast care.

The assets in respect of both restricted and unrestricted funds are considered to be liquid for the purposes of the expected expenditure over the the course of the next year.

	Balance				Balance				Balance
	31 March 2025	Incoming Resources	Resources Expended	Gains and Losses	1 April 2024	Incoming Resources	Resources Expended	Gains and Losses	
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
17.2 Unrestricted funds									
General Reserve	1,135	136	(260)	0	1,259	553	(223)	(4)	933
Medicine General	63	36	(60)	0	87	23	(15)	0	79
Childrens	66	18	(7)	0	55	14	(16)	0	57
Intensive Care Unit	58	12	(1)	0	47	16	(18)	0	49
SCBU	95	18	(2)	0	79	22	(16)	0	73
General Designated Fund	1,391	421	(248)	0	1,218	31	(28)	(2)	1,217
Other unrestricted funds	155	36	(19)	0	138	(23)	(17)	(3)	181
Total	2,963	677	(597)	0	2,883	636	(333)	(9)	2,589

The unrestricted funds balance noted above is made up of 20 unrestricted funds. Excluding the general reserve these funds include donations from donors who have indicated their non binding wishes when making their generous gifts. The general reserve includes all donations for which a donor has not expressed a preference as to how the funds shall be spent. All unrestricted funds are applied for the purposes of the funds held on trust (refer page 10) at the absolute discretion of the corporate trustee.

In 2021/22 the corporate trustee agrees £1,330,000 of the existing unrestricted funds to be designated funds and this was increased by £375,000 from the corporate donation from BFS in March 2024. As at 31 March 2025 the balance of designated funds was £1,391,000

Notes to the financial statements**18 Related party transactions**

The Charitable Fund has made revenue and capital grant payments of £396,000 (2024: £184,000) which was all to its parent Barnsley Hospital NHS Foundation Trust (refer note 20). The activities of the parent are those of a Foundation Trust. The Board of Trustees (whose names are listed below) are also members of the Board of directors of Barnsley Hospital NHS Foundation Trust.

The board members of the corporate trustee are listed below. None of the members of the Barnsley Hospital NHS Foundation Trust board or parties related to them has undertaken any transactions with the Charitable Funds or received any benefit from the charity in payment or kind. The trustees received no honoraria or emoluments in the year. There were no expenses paid to Trustees.

The Barnsley Hospital NHS Foundation Trust makes a number of clerical and transaction services available to the charity, by agreement with the trustees. These include:

- Fundraising services and office cost of £157,000 (£159,000 in 2023/24) - see note 5.

- Management charge at a cost of £35,000 (£35,000 in 2023/24) in relation to Trust staff regarding their time spent on the Charitable Funds finance and administration which are included within support costs - see note 9.

The charges made by the Barnsley Hospital NHS Foundation Trust constitute the costs of the fundraising office. The amounts paid for the management charge are subject to agreement and are set at an amount on an arms length basis since it allows Barnsley Hospital NHS Foundation Trust to recover its costs.

The Corporate Trustee is Barnsley Hospital NHS Foundation Trust. The Directors of Barnsley Hospital NHS Foundation Trust who served in the year and up to the approval of the annual report and accounts are as follows :

Mr C Thickett	Director of Finance
Mrs S Moppett	Director of Nursing, Midwifery & Allied Health Professionals
Dr R Jenkins	Chief Executive
Mr R Kirton	Managing Director (left 5th January 2025)
Mr M Wright	Managing Director (commenced 6th January 2025)
Mr S Ned	Director of People
Dr S Enright	Medical Director
Mrs L Burnett	Chief Operating Officer
Ms S McDonnell	Chair
Mr K Clifford OBE	Non Executive Director
Mr N Mapstone	Non Executive Director (left 31st May 2024)
Mrs S Ellis	Non Executive Director (left 31st May 2024)
Dr G Francis	Non Executive Director
Mr D Plotts	Non Executive Director
Mr S Radford	Non Executive Director
Ms N Clarke	Non Executive Director (commenced 1st June 2024)
Mrs A Knowles	Non Executive Director (commenced 1st June 2024)

19 Events after the end of the reporting period

There were no such events.

20 Ultimate Parent Undertaking and Controlling Party

The ultimate parent and controlling parent of Barnsley Hospital Charity is Barnsley Hospital NHS Foundation Trust, which is under the ultimate control of the Department of Health and Social Care. The financial statements of Barnsley Hospital Charity will be consolidated into those of the ultimate parent Barnsley NHS Foundation Trust. The consolidated financial statements of Barnsley Hospital NHS Foundation Trust are available from Gawber Road, Barnsley, S75 2EP.

BARNSELY HOSPITAL CHARITY

England & Wales - Charity number 1058037

Accounts



Barnsley Hospital Charity
support local care

Charity reg. no. 1058037

BARNSELY HOSPITAL CHARITY

ANNUAL REPORT
Including
ANNUAL ACCOUNTS
Year ended 31 March 2024

Charity Registration Number: 1058037

**AS INCORPORATED BY DEED IN THE FORM OF
THE MODEL DECLARATION OF TRUST
DATED 15 AUGUST 1996**

BARNSELY HOSPITAL CHARITY ANNUAL REPORT

REGISTERED CHARITY NUMBER 1058037

FOREWORD

The Barnsley Hospital Charity Annual Report and Accounts for the year ended 31 March 2024 have been prepared by the corporate trustee in accordance with the Charities Act 2011. The annual report and accounts include all the separately established funds for which Barnsley Hospital NHS Foundation Trust ('The Trust') is the sole corporate trustee of the Charity. The Trust provides a full range of district hospital services to the local community and surrounding area.

The Trust is the key related party of the Charity (refer note 18 of Financial Statements for further details). Details of all the Directors of the Trust for the year and up to the date of approval of the Annual Report and Accounts are listed below (* denotes membership of Charitable Trustees Board):

CHAIR

Ms S McDonnell

EXECUTIVES:

Dr R Jenkins
Chief Executive

Mr S Ned
Director of Workforce

Mr C Thickett
Director of Finance

Ms J Murphy (Left 23 July 2023)
Director of Nursing and Quality

Ms B Hoskins (From 24 July 2023 to 30 September 2023)
Director of Nursing and Quality

Mrs S Moppett (From 01 October 2023)
Director of Nursing and Quality

Mr R Kirton
Chief Delivery Officer and Deputy Chief Executive

Dr S Enright
Medical Director

NON- EXECUTIVES:

Mr N Mapstone

Ms S Ellis

Mr K Clifford

Dr G Francis (from 1 January 2023)

Mr S Radford

Mr D Plotts

OUR OBJECTIVES, ACTIVITIES AND PUBLIC BENEFIT

By raising new money and with careful management of our existing funds, the Charity provides a public benefit by making grants to the Trust and the organisations it works with in order to fulfil the objectives, being:

The main purpose of the charitable funds held on trust is to apply income for charitable purposes relating to the general or any specific purposes of the Barnsley Hospital NHS Foundation Trust or to purposes relating to the Health Service.

Grants are made in accordance with charity law, our constitution and the wishes and directions of donors. In making grants we endeavour to reflect the wishes of patients and staff by directing funds towards areas they tell us are most in need. During the year 2023/24 grants totalling £184,000 were made. When considering where to focus our attention the corporate trustee has regard to the Charity Commission's guidance on public benefit and what this means for the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Principal Office: **Barnsley Hospital NHS Foundation Trust**
Gawber Road
Barnsley
South Yorkshire
S75 2EP

Principal Professional Advisers:

Banker: **Lloyds TSB Plc**
Market Hill
Barnsley
S70 2PP

Investment Advisor: **Investec Wealth and Investment**
30 Gresham Street
London
EC2V 7QN

Auditor **GBAC**
Old Linen Court
83-85 Shambles Street
Barnsley
South Yorkshire
S70 2SB

Trustee arrangements, structure, governance and management

The Charity was incorporated by deed in the form of the model declaration of trust dated 15 August 1996 as an "umbrella charity", registration number 1058037; this registration is in accordance with the Charities Act 2011. The fund comprises both general and special purpose funds. 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 relevant guidance and legislation by the corporate trustee.

The Charity is constituted of 29 individual funds, being 9 restricted and 20 unrestricted as at 31 March 2024. The notes to the financial statements distinguish the types of fund held and disclose separately all material funds.

The Trust is the sole corporate trustee of the Charity. The corporate trustee's responsibilities are therefore carried out by the Trust's Board of Directors. The board is appointed in accordance with the Trust's constitution. Details of the Trust's board membership can be found in its annual report and on its website and also as above (page 1).

The Trust Board meets as necessary as corporate trustee via the 'Charitable Trustee Board'. The main duties of the Board are to ensure all legal duties are complied with to:

- i) Act in the Charities best interest.
- ii) Manage the Charities resources responsibly.
- iii) Act with reasonable care and skill.

The Charitable Trustee Board approved the establishment of the Charitable Funds Committee 'the Committee'. The main purposes and duties of the Committee are to:

- i) Provide detailed scrutiny of charitable trustee matters in order to provide assurance and raise concerns (if appropriate) to the Charitable Trustees Board.
- ii) Making recommendations, as appropriate, on charitable trustee matters to the Charitable Trustees Board.
- iii) To equitably manage the charitable funds of the Trust in accordance with Department of Health and Social Care guidance and statutory and Charity Commission requirements.
- iv) Consider Bid requests and approve expenditure up to the agreed delegated financial limits.

Under the scheme of delegated authority, approved by the Board of Directors, the Director of Finance has responsibility for the day-to-day management of the Charitable Fund.

Administratively, a senior member of staff from the Finance Department supports the Committee. The accounting records and the day-to-day administration of the funds are dealt with by the Financial Accounts Department of the Trust.

The corporate trustee, as trustee of the funds, has an overall responsibility for the governance of the Charity in accordance with the legal requirements which includes the management of funds and distribution of the monies. The charitable funds available for spending are allocated to specialties within the Trust's clinical business unit management structure. The corporate trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund. The corporate trustee respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff.

Our fundraising practices

The fundraising department follow the Fundraising Regulator's Code of Fundraising Practice. The code of practice forms part of the induction of new staff/volunteers and updates are circulated and shared. The charity team have monthly planning meetings which reflect the code of practice and what this means for future fundraising ensuring that the code is embedded within charity operations. Continuous review is undertaken of working practices to ensure they are compliant. Volunteer fundraisers are also provided with a briefing and mentoring support from staff.

All direct marketing is undertaken by the fundraising department to ensure that it is not unreasonably intrusive or persistent. Contact is made through direct marketing to external supporters a maximum of four times a year but usually annually. All marketing material contains clear instructions on how a person can opt out and be removed from mailing lists.

Members of the fundraising department organise fundraising events and co-ordinate the activities of our supporters both in the hospital and in the wider community on behalf of Barnsley Hospital Charity. Volunteers recruited by the Trust support the fundraising team's activities both within and outside the hospital. The charity does not use professional fundraisers and has no commercial participation agreements within this period. The charity has had no complaints in relation to fundraising activity within the period.

TRAINING FOR THE CORPORATE TRUSTEE

Members of the Board of Directors are subject to an induction programme on appointment to the Board. Further training is available on request and is provided as and when required.

EXPENDITURE AND RESERVES POLICY

The expenditure of donated funds shall be conditional upon the goods/ services being within the terms of the appropriate fund and also that the expenditure does not lead the Charitable Funds into further payments, which have not been agreed and funded.

The Charity is funded by donations and/or legacies received from patients, relatives, and the general public and other external organisations. The overall strategy is to meet its charitable objectives by the following means:

- Patients amenities and welfare – purchase of small equipment, provision of services and the provision of facilities not normally provided by or in addition to the normal NHS provision;
- Staff amenities and welfare – providing staff facilities that improves staff well-being and also the education of staff over and above what would normally be provided by the NHS;
- Contributions to NHS expenditure – anything which does not fit in to the above, e.g. capital equipment (over £5,000); and
- Research and Development.

Reserves are held by the Charity to meet the future potential commitments of the Funds held.

The overall policy aim is that donated monies should be spent as soon as practicable in line with the purpose of the charity, as opposed to a deliberate programme of building up capital investments.

In practice, this will ensure that the Charitable Funds will aim to spend, each year, all income received including investment income.

The corporate trustee considers the total funds of the Charitable Funds should be at a minimum of £200,000 whilst the reserves should not reduce below £95,000. At 31 March 2024 the Charitable Funds currently has total funds of £3,357,000 including reserves of £1,665,000 (calculated as total unrestricted funds of £2,883,000 less designated funds of £1,218,000) and accordingly holds an excess over the minimum reserves.

In 2021/22 the corporate trustee agreed £1,330,000 of the existing unrestricted funds to be designated funds. As at 31 March 2024 the balance of designated funds was £1,218,000. This is going towards two capital schemes in the next 12 – 24 months.

In addition, where it is prudent to do so, the Charitable Funds will agree to fund one off projects from reserves. This policy over time will reduce the size of the investment portfolio, assuming the continuance of the past level of donations. The corporate trustee will be advised on the level of investments the Charitable Funds needs to protect, in order to support the recurrent expenditure from such sources.

The following authorisation limits were applied during the year:

All expenditure on Charitable Funds was approved by the Committee. A bid had to be submitted on the approved documentation and signed by the authorised signatory – depending on the fund, signatories include: a Clinical Director, General Manager, Chief Operating Officer, Associate Director of Operations, Director of Operations, Director of Finance, Associate Director of Nursing, Head of Midwifery, Director of Nursing and Quality, Chief Executive and members of the Executive team who are not Executive Directors nor Non Executive Directors of the Trust.

PARTNERSHIP WORKING AND NETWORKS

The Trust is the main beneficiary of the Charity and is a related party by virtue of being the corporate

trustee of the Charity. By working in partnership with the Trust, the Charitable Funds are used to best effect. When deciding upon the most beneficial way to use Charitable Funds, the corporate trustee has regard to the main activities, objectives, strategies and plans for the Trust.

RISK MANAGEMENT POLICY

The corporate trustee is responsible for managing risk issues for the Charity, which is underpinned by the internal policies and procedures of the Trust, including:

- Code of Conduct and Code of Accountability;
- Standing Orders;
- Standing Financial Instructions and Scheme of Delegation; and
- Counter Fraud, Bribery & Corruption Policy.

The Charity has agreed ongoing to adopt all Trust policies where relevant.

This list of documents is not exhaustive but governs how the corporate trustee must operate and the issues it must consider. However, the corporate trustee must also be aware of the statutory framework in which it operates, specifically in relation to the charitable status as well as the wider NHS environment. With regards to investments, the corporate trustee adopts a managed fund approach by engaging a professional advisor. This is detailed further in the Investment Policy below.

In addition to these, the corporate trustee considers specific risk issues on a regular and on-going basis.

As part of the business planning exercise carried out during the year, the corporate trustee has considered the major risks to which Barnsley Hospital Charity is exposed. Systems have been reviewed and steps identified to mitigate those risks. Consideration of incident e.g. an economic downturn is detailed below:

i) Future levels of income

The Charity is reliant on donations to allow it to make grants to NHS bodies. If income falls, then the charity would not be able to make as many grants or enter into longer term commitments with the NHS bodies it supports.

The charity mitigates the risk that income will fall by engaging with the Fundraising Department. That Department comprises dedicated fundraising experts who work with the Trust as well as the Charity to provide a co-ordinated approach to raising funds. Consideration is made as to ongoing development of virtual fundraising and new ways of engaging supporters.

ii) Fall in investment returns

The Charity generates additional income from investing elements of its cash balances so the corporate trustee considers the loss of investment income to be a major financial risk. The risk has previously been mitigated by retaining expert investment managers, having a diversified investment portfolio and regularly reviewing that portfolio. In 2023-24 the corporate trustee used benchmarking information when reviewing the portfolio and made the decision to de-invest its investments in January 2024. This was due to the investments not performing against the benchmarking information and the higher interest rates seen in fixed term investments.

INVESTMENT POLICY

For 10 months of 2023-24 the Charity held an investment portfolio. The corporate trustee reviewed the investment policy on a regular basis and considers that the most appropriate policy to adopt is one which is consistent with the Standing Financial Instructions of the Trust and as such the Investment Policy of the Charity has been produced in line with these instructions; "Donated Funds pending their expenditure" shall be invested by the Director of Finance subject to statutory requirements, principally, the 1961 Trustee Investment Act as superseded by the Trustees Act 2000 implemented from 1 Feb 2001.

This Act imposes a duty on the corporate trustee when exercising its powers of investment to consider the

need for diversification in order to reduce the risk of loss should an investment fail.

In addition, the corporate trustee, in line with the ethos of promoting patient care, attempts to ensure that all investments are ethically and environmentally sound, and are not opposed to the 'purpose' of the Charity. In particular, the corporate trustee requires that no investment be made directly into companies involved in the tobacco industry. This restriction excludes collective investments.

Based on the corporate trustee's attitude to risk and the financial return of the investments it was decided in January 2024 to de-invest from the portfolio. Bench marking was used to manage the portfolio and given the performance of the portfolio over the previous years versus the current interest rates it was agreed to de-invest and invest in fixed term deposit accounts which is yielding a higher investment income (£99,000 in 2023-24 and £19,000 in 2022-23).

PUBLIC BENEFIT, SIGNIFICANT ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR ENDED 31 MARCH 2024

Our key aim is to serve the NHS patients of Barnsley Hospital NHS Foundation Trust for the public benefit. By funding research, services and equipment we are able to help the NHS body and other organisations we work with to provide care to their patients which goes beyond that which they are funded to provide.

The finances of the Charity are primarily dependent upon donations and legacies. The income is detailed in the table below, together with the main expenditure headings. An adequate cash balance and financial investment portfolio is maintained in order to continue to support the Charity.

The main achievements of the charity included consolidating the fundraising function, which consequently has contributed to charitable income and enabling expenditure to further the legal objectives. Accordingly, the Charities work has made a difference to the circumstances of its beneficiaries and given wider benefits to society as a whole. In the year funds were approved from the Make A Memory Fund to transform an activity room for older patients and those living with dementia, working closely with patients and their relatives on the design this has now been successfully completed. Staff and volunteer complementary therapy sessions which have been supported by the charity have received 100% satisfaction score from beneficiaries. Expenditures were also approved for various initiatives in regards to staff wellbeing and staff welfare facilities from the designated funds. Other examples of achievements to contribute to income and facilitate expenditure are detailed below which are also explanatory in regards the significant activities undertaken to further the charity's legal purposes and for the public benefit.

The Charity has further consolidated the fundraising strategy which has been developed to continue to support the fundraising infrastructure to support the charity fundraising, to build existing revenue streams, to identify new opportunities, to drive capital project funding, to further engage staff in both applying for and raising charitable funds for their working area and to assure the corporate trustee on charity performance, sustainability and risk management.

How we funded our work, our achievements and performance

The following figures are taken from the full accounts which carry an unqualified audit report, if more details are required please refer to the full accounts. This part of the annual report comments on key features of those accounts. In this section we firstly explain how we raised the money and then how we spent it.

Income

The Charity continues to rely on corporate donations and donations from the general public as its main sources of income. The Make a Memory fund was also a significant income source in the year for which the performance of this material fundraising activity is measured against the objective of this Appeal.

The sources of income are detailed below:

£	TYPE OF INCOME
704,000	Donations and legacies
99,000	Investments and Bank Interest
12,000	Other sources
815,000	TOTAL

Expenditure

During the financial year, the Charity has continued to be active in committing funds in supporting a wide range of charitable and health related activities benefiting both patients and staff. In summary these are detailed below:

£	TYPE OF EXPENDITURE
28,000	Purchase of new equipment for benefit of patients
82,000	Patient Education and Welfare
62,000	Staff Education and Welfare
159,000	Cost of Generating Funds
39,000	Miscellaneous
370,000	TOTAL

Note 1–Support costs of £43,000 have been allocated to the above expenditure rows as further detailed in the Financial Statements.

At the end of the reporting period as at 31 March 2024 there was a positive net movement in funds for the year of £448,000 which resulted in a period end total fund value of £3,357,000 and cash equivalents of £3,573,000 (this includes £2,746,000 in cash investments).

Examples of Expenditure in Year

Examples of expenditure in the year are as follows:

Some examples of the successful bids made to the Committee of Barnsley Hospital Charity in the last year for use of the Charitable Funds included:

- Comfort Care Bag Project which helped to support communication, sensitive and compassionate care for relatives/significant others of EOL patients.
- Purchase Fold Away Beds to enable patients' carer/relatives/loved ones to stay comfortably when staying overnight
- Hydration Project to which helped supporting the hydration of patients whilst in hospital as it is a key component to supporting their recovery and discharge.
- Purchase a Bayley 4 Development Assessment Kit to enhance delivering efficient development reviews by the Neo Natal Therapy Team.
- Redevelop the ICU Courtyard to create an outdoor space for patients, relatives and staff on the ICU.
- Purchase 3 BiliCocoon Therapy Devices to help support new mothers with handling, cuddling and breastfeeding babies with jaundice.
- Learning Disability Training and Care Bags, to help support staff Trust wide on correctly speaking to and delivering care to patients with Autism.
- Purchase 2 specialist chairs to allow safe and adequate seating options for patients on the Care of the Elderly ward.
- To fund for staff to attend complementary therapy sessions to help relieve work place stress and boost staff morale.

Accordingly, the above examples illustrate some issues the charity looks to tackle and shows the changes or differences it seeks to make through its activities.

PLANS FOR FUTURE PERIODS

The Barnsley Hospital Charity team supported by volunteers will continue to build on our supporter base to develop the charity and support patients, staff and volunteers with activities, services and equipment which is over and above that which government funding provides for. A revised fundraising strategy has been developed which will see us maximise all aspects of income including delivering a full calendar of events in line with what works in Barnsley and expanding our digital capabilities.

The Charity will continue to work towards achieving the financial target for the Make A Memory Appeal. The Appeal will enable us to transform our care of the elderly ward by providing a homely, calm and relaxing environment which supports all patients particularly those living with dementia.

We will be undertaking various seasonal fundraising activities throughout the period which are in line with the Fundraising Regulator's Code of Fundraising Practice.

In year a schedule of planned use for material designated funds was agreed, certain of these projects have commenced and there are plans to progress these schemes into future periods. The charity also continues to assess the level of funds which are to be designated for specific projects in the future.

EXPRESSION OF GRATITUDE

On behalf of the staff and patients who have benefited from the improved services due to donations and legacies, the corporate trustee would like to thank all members of the public, patients, relatives and staff who have made charitable donations.

Your support makes these plans possible and to help the Charity please do consider making a donation. You can find out more information and make a donation on our website at <http://www.barnsleyhospitalcharity.co.uk>.

The corporate trustee would also like to pay tribute to our volunteers for their time, support and commitment to the Charity.

R. Jenkins

..... **Date 30/01/2025**

Name :Richard Jenkins, Chief Executive

On behalf of the corporate trustee



Charity Registration Number : 1058037

**FUNDS HELD ON TRUST
ANNUAL FINANCIAL STATEMENTS 2023/24**

FOREWORD

These financial statements have been prepared by the corporate trustee in accordance with the requirements of the Charities Act 2011 and the statement of recommended accounting practice Accounting and reporting by charities (SORP 2005), issued in March 2005 (refer 1.1 for further detail)

PRINCIPAL OFFICE

Barnsley Hospital NHS Foundation Trust, Gawber Road, Barnsley, South Yorkshire, S75 2EP.

STATUTORY BACKGROUND

The funds held on trust are registered with the Charity Commission and include funds in respect of Barnsley Hospital NHS Foundation Trust and until 22 December 2011 various funds relating to NHS Barnsley. As at the 22 December 2011 the funds held for NHS Barnsley were transferred by statutory instrument to South West Yorkshire Partnership NHS Foundation Trust "SWYPFT". The transfer was required to reflect the movement of provider services from NHS Barnsley to SWYPFT in line with Transforming of Community Services guidance. In relation to the transferred elements, the amounts were identified and agreed by the Trustees and SWYPFT in a process in accordance with guidance issued and managed by the Department of Health.

On the 1 May 2013, the Charity Commission confirmed that the name of the Charity had been changed to 'Barnsley Hospital Charity' from 'Barnsley District General Hospital NHS Trust General Purpose Charity and Other Related Charities'.

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

The main purpose of the charitable funds held on trust is to apply income for charitable purposes relating to the general or any specific purposes of the Barnsley Hospital NHS Foundation Trust or to purposes relating to the Health Service.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year. The trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the 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 judgments and estimates that are reasonable and prudent;
- * State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- * Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 provision 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.

Statement as to disclosure to our auditors

In so far as the Trustee is aware at the time of approving the Trustee annual report:

- * There is no relevant information, being information needed by the auditors in connection with preparing their report, of which the auditor is unaware; and
- * The Trustee, having made enquiries of directors have each taken all the steps that he/she is obliged to take as a director/trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

On behalf of the corporate trustee

Chief Executive		Date	30/01/2025
Director of Finance		Date	30/01/2025

Statement of Financial Activities for the year ended 31 March 2024

Note	Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 March 2024	Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 March 2023	
	£,000	£,000	£,000	£,000	£,000	£,000	
Income from:							
Donations and legacies	2	550	154	704	758	188	946
Charitable activities	3	10	0	10	11	0	11
Unity Lottery		2	0	2	1	0	1
Investments	13.3	74	25	99	13	6	19
Total incoming resources		636	179	815	783	194	977
Expenditure on:							
Raising funds	5	143	16	159	109	4	113
Charitable activities							
- Purchase of new equipment	6	62	(33)	29	153	154	307
- Staff education and welfare	6	29	33	62	99	37	136
- Patient education and welfare	6	80	2	82	8	(46)	(38)
- Miscellaneous	6	19	19	38	10	2	12
		190	21	211	270	147	417
Total expenditure		333	37	370	379	151	530
Net gains/(losses) on investments	13.1	(9)	12	3	(24)	(2)	(26)
Net income/(expenditure) and movement in funds		294	154	448	380	41	421
Reconciliation of funds							
Fund balances brought forward	17	2,589	320	2,909	2,209	279	2,488
Fund balances carried forward	17	2,883	474	3,357	2,589	320	2,909

All gains and losses recognised in the year are included in the Statement of Financial Activities.

All amounts relate to continuing operations for the current and prior year.

There is no difference between the funds values for the current and prior year stated above and their historical cost equivalents.

There are no recognised gains and losses other than stated above. Accordingly no statement of total recognised gains and losses is presented.

Balance Sheet as at 31 March 2024

	Note	Unrestricted Funds £,000	Restricted Funds £,000	Total at 31 March 2024 £,000	Unrestricted Funds £,000	Restricted Funds £,000	Total at 31 March 2023 £,000
Fixed assets							
Tangible assets		0	0	0	0	0	0
Investments	13	0	0	0	281	34	315
Total fixed assets		0	0	0	281	34	315
Current assets							
Debtors	14	25	0	25	12	0	12
Short term investments and deposits		2,378	368	2,746	1,000	0	1,000
Cash at bank and in hand		595	232	827	1,525	597	2,122
Total current assets		2,998	600	3,598	2,537	597	3,134
Liabilities							
Creditors: amounts falling due within one year	15	(52)	(21)	(73)	(106)	(6)	(112)
Commitments		(63)	(105)	(168)	(123)	(305)	(428)
Net current assets/(liabilities)		2,883	474	3,357	2,308	286	2,594
Total assets less current liabilities		2,883	474	3,357	2,589	320	2,909
Total net assets		2,883	474	3,357	2,589	320	2,909
The funds of the charity:							
Restricted funds	17.1	0	474	474	0	320	320
Unrestricted funds	17.2	2,883	0	2,883	2,589	0	2,589
Total charity funds		2,883	474	3,357	2,589	320	2,909

The notes at pages 14 to 21 form part of these financial statements.

The financial statements on pages 11 to 20 were approved by the Charitable Trustees Board on 7 November 2024 and signed on its behalf by Mr R Jenkins, Chief Executive.

Signed: *R. Jenkins*

Date 30/01/2025

Notes to the financial statements

1 Accounting policies

1.1 Basis of preparation

Barnsley Hospital Charity is registered in England and Wales Charity number 1058037. The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at fair value.

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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

As a qualifying entity the charity has taken the advantage permitted by FRS102, not to prepare a cash flow statement. The Charity is a member of a group where the parent of that group prepares publicly available consolidated financial statements which are intended to give a true and fair view and Barnsley Hospital Charity is included in the consolidation.

Going concern - The corporate trustee considers that there are no material uncertainties about the ability of Barnsley Hospital Charity to continue as a going concern. There are no material uncertainties affecting the current year's financial statements.

In future years, the key risks to Barnsley Hospital Charity are a fall in income from donations but the trustees have arrangements in place to mitigate those risks.

1.2 Funds structure

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

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Those funds which are not restricted funds, are unrestricted funds which are sub analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes or which reflect the non-binding wishes of donors and unrestricted funds which are at the trustees' discretion, including the general fund which represents the charity's reserves.

The major funds held in each of these categories are disclosed in note 17.

1.3 Incoming resources

- a) 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 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 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.

b) Gifts in Kind

- 1) Assets given for distribution by the funds are included in the Statement of Financial Activities only when distributed.
- 2) Assets given for use by the funds (e.g. property for its own occupation) are included in the Statement of Financial Activities as incoming resources when receivable.
- 3) Gifts made in kind but on trust for conversion into cash and subsequent application by the funds are included in the accounting period in which the gift is sold.

In all cases the amount at which gifts in kind are brought into account is either a reasonable estimate of their value to the funds or the amount actually realised. The basis of the valuation is disclosed in the annual report.

Notes to the financial statements**1 Accounting policies (continued)****1.3 Incoming resources (continued)****c) 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:

- Confirmation has been received from the representatives of the estate(s) that probate has been granted.
- The executors have established that there are sufficient assets in the estate to pay the legacy.
- Any conditions attached to the legacy are either within the control of the charity or have been met.

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.

d) Investment income

Investment income consists of dividends and interest received from the managed portfolio and also bank deposit account interest. An Investment income credit recharge is calculated and allocated over both restricted and unrestricted funds based on the average balance of the funds over the past five years. In January 2024 the Charity de-invested all of its investment portfolio

1.4 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.

1.5 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.

A constructive obligation arises when:

- We have communicated our intention to award a grant to a recipient who then has a reasonable expectation they will receive a grant.
- We have made a public announcement about a commitment which is specific enough for the recipient to have a reasonable expectation that they will receive a grant.
- There is an established pattern of practice which indicates to the recipient that we will honour our commitment.

The trustees have control over the amount and timing of grant payments and consequently where approval has been given by the trustees and any of the above criteria have been met then a liability is recognised. Grants are not usually awarded with conditions attached. However, when they are then those conditions have to be met before the liability is recognised.

Where an intention has not been communicated, then no expenditure is recognised but an appropriate designation is made in the appropriate fund. If a grant has been offered but there is uncertainty as to whether it will be accepted or whether conditions will be met then no liability is recognised but a contingent liability is disclosed.

1.6 Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, costs of administration, internal and external audit costs and IT support. Support costs have been apportioned between fundraising costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 9.

1.7 Fundraising costs

The costs of generating funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities or the costs incurred in undertaking trading activities in furtherance of the charity's objects. The costs of generating funds represent fundraising costs. Fundraising costs include expenses for fundraising activities and a fee paid to a related party, Barnsley Hospital NHS Foundation Trust. The fee is used to pay the salaries and overhead costs of the Hospital's fundraising office.

Notes to the financial statements**1 Accounting policies (continued)****1.8 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 6.

1.9 Fixed asset investments

Investments are a form of basic financial instrument. Fixed asset investments are initially recognised at their transaction value and are subsequently measured at their fair value (market value) as at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year. Quoted stocks and shares are included in the balance sheet at the current market value quoted by the investment analyst, excluding dividend. Other investments are included at the trustees' best estimate of market value.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors. Further information on the investments of Barnsley Hospital Charity can be found in note 13.

In January 2024 the fixed asset investments were all de-invested.

2.0 Debtors

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

2.1 Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, in an interest bearing current account.

2.2 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. Amounts which are owed more than a year are shown as long term creditors.

2.3 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening carrying value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening carrying value (or purchase date if later).

2.4 Pooling Scheme

Following the deed created on 15 August 1996, Barnsley District General Hospital NHS Trust General Purpose Charity and other Related Charities was registered as one fund with the Charities Commission on 17 March 1998. The fund currently operates a pooling scheme whereby there are now 28 individual funds within the one scheme. This was impacted as at 22 December 2011 when the fund held for NHS Barnsley was transferred by statutory instrument to SWYPFT for a cash transfer value of £181,000. The Charities Commission confirmed on 1 May 2013 the name change of the Charitable Funds to Barnsley Hospital Charity.

2.5 Taxation

The Charity is a registered charity and as such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

2.6 Critical accounting judgements, estimates and assumptions

The preparation of the accounts requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based upon historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the financial year in which the estimate is revised if the revision affects only that financial year, or in the financial year of the revision, and future financial years, if the revision affects both current and future financial years. The estimates and judgements that have had a significant effect on the amounts in the accounts are outlined below.

Expense accruals - in estimating expenses that have not yet been charged for, management have made a realistic assessment based on costs actually incurred in the year to date, with a view to ensuring that no material items have been omitted.

Investments - Up until January 2024 the charity held a number of fixed asset investments at market value. Given the nature of these assets the Charity had external support of an appropriately qualified analyst (Investec) to provide a market value of the assets.

Notes to the financial statements

2 Income from donations and legacies

	Unrestricted Funds £,000	Restricted Funds £,000	2024 Total £,000	Unrestricted Funds £,000	Restricted Funds £,000	2023 Total £,000
Donations from individuals	550	154	704	654	158	812
Legacies	0	0	0	104	30	134
Total	550	154	704	758	188	946

Donations from individuals are gifts from members of public, relatives and patients and staff. Further details are included in the Annual Report.

3 Incoming resources from charitable activities

	Unrestricted Funds £,000	Restricted Funds £,000	2024 Total £,000	Unrestricted Funds £,000	Restricted Funds £,000	2023 Total £,000
Miscellaneous income	10	0	10	11	0	11
Total	10	0	10	11	0	11

The charity received miscellaneous income which is neither donations, legacies or Gifts in Kind for example gifted commissions.

4 Role of volunteers

Like many charities, Barnsley Hospital Charity enlists the support of volunteers to achieve its objectives.

In the year ended 31 March 2024 there were 18 such volunteers (31 March 2023 - 13). The volunteers primarily assist in fundraising activities.

In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in these financial statements.

5 Analysis of expenditure on raising funds

	Unrestricted Funds £,000	Restricted Funds £,000	2024 Total £,000	Unrestricted Funds £,000	Restricted Funds £,000	2023 Total £,000
Fundraising costs	133	11	144	99	0	99
Support costs	11	4	15	10	4	14
Total	144	15	159	109	4	113

6 Analysis of charitable expenditure

	Grant Funded Activity £,000	Support Costs £,000	Total 2024 £,000	Total 2023 £,000
Purchase of new equipment	24	4	28	307
Staff education and welfare	54	8	62	136
Patient education and welfare *	74	8	82	(38)
Miscellaneous **	31	8	39	12
	183	28	211	417

* This is a reduction of expenditure due to the reversal of approved commitments no longer required.

** includes Investment and legacy tracking service fees.

The charity did not undertake any direct charitable activities on its own account during the year. All of the charitable expenditure was in the form of grant funding. Grants were approved in favour of the partner organisations being Barnsley Hospital NHS Foundation Trust to carry out activities to further the objectives of the Charity. the charity incurred expenditure with the third parties in pursuance of those grants or reimbursed expenditure incurred by them.

Notes to the financial statements

7 Analysis of grants

The charity does not make grants to individuals. All grants are made to Barnsley Hospital NHS Foundation Trust or other institutions to provide for the care of NHS patients in furtherance to our charities aims. All grant support was given to Barnsley Hospital NHS Foundation Trust. The total cost of making grants, including support costs, is disclosed on the face of the Statement of Financial Activities and the actual funds spent on each category of charitable activity is disclosed in note 6.

All grant expenditure was awarded to the institution Barnsley Hospital NHS Foundation Trust analysed as follows: In 2023/24 there were 51 such grants amounting to £184,000 (2022/23: 43 grants amounting to £332,000).

8 Movement in funding commitments

	Total 2024 £,000	Total 2023 £,000
Opening balance at 1 April	428	285
Additional commitments made during the year	72	221
Amounts paid during the year	(332)	(78)
Closing balance at 1 April	168	428

As described in note 7, the charity awards a number of grants in the year. Many grants are awarded and paid out in the same financial year. However, some grants, especially those relating to research and development or for funding specific posts are multi year grants paid over a longer period.

9 Allocation of support costs and overheads

Support and overhead costs are allocated between fundraising activities and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of a charity.

Support costs, which include governance costs and management charge are recharged across all funds to include both restricted and unrestricted funds. The support charge is calculated and allocated over restricted and unrestricted funds based on the average balance of the fund over the past five years. Once calculated the support charge is allocated over areas of expenditure based upon accounting transactions carried out in the period.

	Raising Funds £,000	Charitable Activities £,000	2024 Total £,000	2023 Total £,000
Governance costs	6	2	8	9
Management charge	20	15	35	35
	26	17	43	44

	Unrestricted Funds £,000	Restricted Funds £,000	2024 Total £,000	2023 Total £,000
Raising funds	12	4	16	14
Charitable activities	20	7	27	30
	32	11	43	44

10 Trustees' remuneration, benefits and expenses

The trustee is defined as the corporate trustee which does not constitute employment with the charity. Accordingly no Trustees are paid any remuneration nor receive any other benefits and expenses from employment with the charity.

11 Analysis of staff costs and remuneration of key management personnel

Barnsley Hospital Charity considers its key management personnel to be the corporate trustee for which there is no remuneration. There are no employees of the charity, clerical and transaction services are detailed further in note 18.

12 Auditor's and independent examiner's remuneration.

The auditor's remuneration was £5,300 (2023: £5,150). No additional work was undertaken (2023: £Nil).

13 Fixed asset investments

In January 2024 the Trustees agreed to de-invest its fixed asset investments due to the underperformance of the portfolio against the investment benchmark.

13.1 Movement of fixed asset investments	2024	2023
	£,000	£,000
Market value at 1 April	310	342
Add: additions to investments at cost	31	117
Less: Disposals at carrying value	(344)	(123)
Net gains/(losses) on investments	3	(26)
Market value at 31 March	0	310

13.2 Fixed asset investments by type	2024	2023
	Total	Total
	£,000	£,000
Other investments	0	310
Cash held as part of the investment portfolio	0	5
	0	315

Original cost of total investments at 31 March 2024 is £0 (as at 31 March 2023 - £307,205). Investments were carried at their fair value.

Fixed assets investments with a holding of over 5% in the managed fund are as follows:

	%	2024 Holding	Market Value £,000	%	2023 Holding	Market Value £,000
FP Whelb Ast Mgt Fd FP Whelb Sust Fd D GBP Dis Sett	N/A	N/A	N/A	5.16%	8,040	16
Rlum Limited RL Sustainable Ldrs Tst D Acc	N/A	N/A	N/A	6.66%	7,165	21
Vanguard Funds Plc FTSE 100 Ucits Etf GBP D	N/A	N/A	N/A	6.17%	575	19
Investments where holding is less than 5% of the total			N/A			254
Market value of listed investments			N/A			5
Investment cash			0			315

Note 1 - 2024 figures are all N/A as the portfolio was de-invested in January 2024.

13.3 Analysis of gross income from investments	Unrestricted Funds	Restricted Funds	2024 Total £,000	Unrestricted Funds	Restricted Funds	2023 Total £,000
Investments	4	1	5	4	2	6
Bank interest received	70	24	94	9	4	14
	74	25	99	13	6	20

14 Debtors

	2024	2023
	£,000	£,000
Amounts falling due within one year:		
Other debtors	25	12
Total debtors falling due within one year	25	12

14.1 As at 31 March 2024 the Charity has received notifications of legacies for which there are uncertainties as to their amounts and which cannot be reliably estimated. A contingent asset exists as at 31 March 2024 for £Nil until all the conditions for income recognition are met (as at 31 March 2023- £Nil).

15 Analysis of liabilities

Creditors : amounts falling due within one year	2024	2023
	£,000	£,000
Trade creditors	73	112
Accruals *	168	428
	241	540

* Includes commitments of £168,000 being restricted £105,000 and unrestricted £63,000 (2022/23 £428,000 being restricted £123,000 and unrestricted £305,000).

Notes to the financial statements

16 Analysis of cash and cash equivalents

All cash and cash equivalents are held on an interest bearing instant access account with Lloyds bank plc and represent restricted appeals to fund specific equipment or funds held to facilitate cash flow and the fulfilment of obligations to make grant payments. No cash or cash equivalents or current asset investments were held in non-cash investments or outside of the UK. All of the amounts held on interest bearing deposits are available to spend on Charitable activities.

17 Analysis of charitable funds

	Balance				Balance				Balance
	31 March 2024	Incoming Resources	Resources Expended	Gains and Losses	1 April 2023	Incoming Resources	Resources Expended	Gains and Losses	
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
17.1 Restricted income funds									
Coronary Care	49	4	(1)	0	46	14	(1)	0	33
Occupational Therapy	3	(1)	1	1	2	0	(1)	0	(2)
Phyllis Pierrepont	27	1	28	1	(3)	0	(1)	0	3
The Well	142	16	(4)	4	126	15	(73)	(1)	185
Dermatology Trust Fund	8	1	0	0	7	0	0	(1)	8
Tiny Hearts Appeal	8	4	0	2	2	2	(2)	0	6
Jaxon's Gift	5	0	(2)	0	7	1	0	0	44
Make a Memory Appeal	229	128	(2)	2	101	86	(29)	0	0
Covid	3	26	(57)	2	32	76	(44)	0	2
Total	474	179	(37)	12	320	194	(151)	(2)	279

Details of the objectives/ restrictions on these funds are as follows;

1. Coronary Care - was designated as restricted further to a review of the fund.
2. Occupational Therapy - a bequest which was to be used to enhance the therapy activities received by patients to enable their rehabilitation.
3. Phyllis Pierrepont - a bequest for the use and benefit of the Chemotherapy Department. It has been agreed to transfer circa £2,000 from the general reserve to reverse this overdrawn fund balance.
4. The Well - for complementary therapy services.
5. Dermatology Trust Fund - to satisfy the stipulation of the bequest.
6. Tiny Hearts Appeal - funds used solely for the purpose of creating, furnishing and equipping a brand new, state of the art, special care baby unit at Barnsley Hospital.
7. Jaxon's Gift - for use towards projects supporting bereaved families.
8. Make a Memory Appeal - providing environmental improvements and equipment/services to benefit patients with dementia.
9. Covid 19 - to support, recognise and benefit staff and patient's needs.

The assets in respect of both restricted and unrestricted funds are considered to be liquid for the purposes of the expected expenditure over the course of the next year.

	Balance				Balance				Balance
	31 March 2024	Incoming Resources	Resources Expended	Gains and Losses	1 April 2023	Incoming Resources	Resources Expended	Gains and Losses	
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
17.2 Unrestricted funds									
General Reserve	1,259	553	(223)	(4)	933	(691)	(114)	(2)	1,740
Medicine General	87	23	(15)	0	79	10	(3)	(1)	73
Intensive Care Unit	47	16	(18)	0	49	16	(25)	0	58
Childrens	55	14	(16)	0	57	6	(8)	0	59
SCBU	79	22	(16)	0	73	17	(26)	0	82
General Designated Fund	1,218	31	(28)	(2)	1,217	1,338	(120)	(1)	0
Other unrestricted funds	138	(23)	(17)	(3)	181	87	(83)	(20)	197
Total	2,883	636	(333)	(9)	2,589	783	(379)	(24)	2,209

The unrestricted funds balance noted above is made up of 20 unrestricted funds. Excluding the general reserve these funds include donations from donors who have indicated their non binding wishes when making their generous gifts. The general reserve includes all donations for which a donor has not expressed a preference as to how the funds shall be spent. All unrestricted funds are applied for the purposes of the funds held on trust (refer page 10) at the absolute discretion of the corporate trustee.

The trustees set an opening or closing balance of £49,740 or above as the threshold for the separate reporting of unrestricted funds. Within 2021/22 financial year it was agreed that an allocation of unrestricted were to be designated for specific projects. In year £1,330,000 of unrestricted funds were allocated as designated funds. In 2022/23 £120,000 has been spent or committed leaving a value resulting in a balance of designated funds as at 31 March 2024 of £1,218,000

Notes to the financial statements

18 Related party transactions

The Charitable Fund has made revenue and capital grant payments of £184,000 (2023: £332,000) which was all to its parent Barnsley Hospital NHS Foundation Trust (refer note 20). The activities of the parent are those of a Foundation Trust. The Board of Trustees (whose names are listed below) are also members of the Board of directors of Barnsley Hospital NHS Foundation Trust.

The board members of the corporate trustee are listed below. None of the members of the Barnsley Hospital NHS Foundation Trust board or parties related to them has undertaken any transactions with the Charitable Funds or received any benefit from the charity in payment or kind. The trustees received no honoraria or emoluments in the year. There were no expenses paid to Trustees.

The Barnsley Hospital NHS Foundation Trust makes a number of clerical and transaction services available to the charity, by agreement with the trustees. These include:

- Fundraising services and office cost of £161,000 (£113,000 in 2022/23) - see note 5.

- Management charge at a cost of £35,000 (£35,000 in 2022/23) in relation to Trust staff regarding their time spent on the Charitable Funds finance and administration which are included within support costs - see note 9.

The charges made by the Barnsley Hospital NHS Foundation Trust constitute the costs of the fundraising office. The amounts paid for the management charge are subject to agreement and are set at an amount on an arms length basis since it allows Barnsley Hospital NHS Foundation Trust to recover its costs.

The Corporate Trustee is Barnsley Hospital NHS Foundation Trust. The Directors of Barnsley Hospital NHS Foundation Trust who served in the year and up to the approval of the annual report and accounts are as follows :

Mr C Thickett	Director of Finance
Ms J Murphy	Director of Nursing and Quality (left 23 July 2023)
Ms B Hoskins	Director of Nursing and Quality (from 24 July 2023 to 30 September 2023)
Mrs S Moppett	Director of Nursing and Quality (from 1 October 2023)
Dr R Jenkins	Chief Executive
Mr R Kirton	Chief Delivery Officer and Deputy Chief Executive
Mr S Ned	Director of Workforce
Dr S Enright	Medical Director
Ms S McDonnell	Chair
Mr K Clifford OBE	Non Executive Director
Mr N Mapstone	Non Executive Director
Mrs S Ellis	Non Executive Director
Dr G Francis	Non Executive Director
Mr D Plotts	Non Executive Director
Mr S Radford	Non Executive Director

19 Events after the end of the reporting period

There were no such events.

20 Ultimate Parent Undertaking and Controlling Party

The ultimate parent and controlling parent of Barnsley Hospital Charity is Barnsley Hospital NHS Foundation Trust, which is under the ultimate control of the Department of Health and Social Care. The financial statements of Barnsley Hospital Charity will be consolidated into those of the ultimate parent Barnsley NHS Foundation Trust. The consolidated financial statements of Barnsley Hospital NHS Foundation Trust are available from Gawber Road, Barnsley, S75 2EP.

BARNSELY HOSPITAL CHARITY

INDEPENDENT AUDITORS' REPORT

TO THE TRUSTEES OF BARNSELY HOSPITAL CHARITY

Opinion

We have audited the financial statements of Barnsley Hospital Charity (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

BARNSLEY HOSPITAL CHARITY

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE TRUSTEES OF BARNSLEY HOSPITAL CHARITY

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable incorporated organisation or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the Charity and the sector in which it operates to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, application of cumulative audit knowledge and experience of the sector.

We determined the principal laws and regulations relevant to the Charity in this regard to be those arising from the Charities Act 2011, Local tax laws and regulations, Anti Money Laundering Legislation and Bribery Act 2010. We determined the principal laws and regulations relevant to the Charity in this regard to be those arising from the Charities Act 2011, Local tax laws and regulations, Anti Money Laundering Legislation and Bribery Act 2010.

BARNSELY HOSPITAL CHARITY

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE TRUSTEES OF BARNSELY HOSPITAL CHARITY

We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the Charity with those laws and regulations. These procedures included, but were not limited to; a review of the Board minutes throughout the year and post year end. A review of general ledger transactions and discussions with management.

We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, including the potential for management bias identified in relation to the provisions and estimates and we addressed this by challenging the assumptions and judgements made by management when auditing that significant accounting estimate.

As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included but were not limited to: the testing of journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditors' report.

Use of our 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. Our audit 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 auditors' 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 audit work, for this report, or for the opinions we have formed.

Mrs Victoria Jane Davies (Senior Statutory Auditor)
for and on behalf of GBAC Limited

31 January 2025
.....

Statutory Auditor



Old Linen Court
83-85 Shambles Street
Barnsley
South Yorkshire
S70 2SB

GBAC Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under Part 42 of the Companies Act 2006.



Barnsley Hospital Charity
support local care

Charity reg. no. 1058037

BARNSELY HOSPITAL CHARITY

ANNUAL REPORT
Including
ANNUAL ACCOUNTS
Year ended 31 March 2024

Charity Registration Number: 1058037

**AS INCORPORATED BY DEED IN THE FORM OF
THE MODEL DECLARATION OF TRUST
DATED 15 AUGUST 1996**

BARNSELEY HOSPITAL CHARITY ANNUAL REPORT

REGISTERED CHARITY NUMBER 1058037

FOREWORD

The Barnsley Hospital Charity Annual Report and Accounts for the year ended 31 March 2024 have been prepared by the corporate trustee in accordance with the Charities Act 2011. The annual report and accounts include all the separately established funds for which Barnsley Hospital NHS Foundation Trust ('The Trust') is the sole corporate trustee of the Charity. The Trust provides a full range of district hospital services to the local community and surrounding area.

The Trust is the key related party of the Charity (refer note 18 of Financial Statements for further details). Details of all the Directors of the Trust for the year and up to the date of approval of the Annual Report and Accounts are listed below (* denotes membership of Charitable Trustees Board):

CHAIR

Ms S McDonnell

EXECUTIVES:

Dr R Jenkins
Chief Executive

Mr S Ned
Director of Workforce

Mr C Thickett
Director of Finance

Ms J Murphy (Left 23 July 2023)
Director of Nursing and Quality

Ms B Hoskins (From 24 July 2023 to 30 September 2023)
Director of Nursing and Quality

Mrs S Moppett (From 01 October 2023)
Director of Nursing and Quality

Mr R Kirton
Chief Delivery Officer and Deputy Chief Executive

Dr S Enright
Medical Director

NON- EXECUTIVES:

Mr N Mapstone

Ms S Ellis

Mr K Clifford

Dr G Francis (from 1 January 2023)

Mr S Radford

Mr D Plotts

OUR OBJECTIVES, ACTIVITIES AND PUBLIC BENEFIT

By raising new money and with careful management of our existing funds, the Charity provides a public benefit by making grants to the Trust and the organisations it works with in order to fulfil the objectives, being:

The main purpose of the charitable funds held on trust is to apply income for charitable purposes relating to the general or any specific purposes of the Barnsley Hospital NHS Foundation Trust or to purposes relating to the Health Service.

Grants are made in accordance with charity law, our constitution and the wishes and directions of donors. In making grants we endeavour to reflect the wishes of patients and staff by directing funds towards areas they tell us are most in need. During the year 2023/24 grants totalling £184,000 were made. When considering where to focus our attention the corporate trustee has regard to the Charity Commission's guidance on public benefit and what this means for the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Principal Office: **Barnsley Hospital NHS Foundation Trust**
Gawber Road
Barnsley
South Yorkshire
S75 2EP

Principal Professional Advisers:

Banker: **Lloyds TSB Plc**
Market Hill
Barnsley
S70 2PP

Investment Advisor: **Investec Wealth and Investment**
30 Gresham Street
London
EC2V 7QN

Auditor **GBAC**
Old Linen Court
83-85 Shambles Street
Barnsley
South Yorkshire
S70 2SB

Trustee arrangements, structure, governance and management

The Charity was incorporated by deed in the form of the model declaration of trust dated 15 August 1996 as an "umbrella charity", registration number 1058037; this registration is in accordance with the Charities Act 2011. The fund comprises both general and special purpose funds. 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 relevant guidance and legislation by the corporate trustee.

The Charity is constituted of 29 individual funds, being 9 restricted and 20 unrestricted as at 31 March 2024. The notes to the financial statements distinguish the types of fund held and disclose separately all material funds.

The Trust is the sole corporate trustee of the Charity. The corporate trustee's responsibilities are therefore carried out by the Trust's Board of Directors. The board is appointed in accordance with the Trust's constitution. Details of the Trust's board membership can be found in its annual report and on its website and also as above (page 1).

The Trust Board meets as necessary as corporate trustee via the 'Charitable Trustee Board'. The main duties of the Board are to ensure all legal duties are complied with to:

- i) Act in the Charities best interest.
- ii) Manage the Charities resources responsibly.
- iii) Act with reasonable care and skill.

The Charitable Trustee Board approved the establishment of the Charitable Funds Committee 'the Committee'. The main purposes and duties of the Committee are to:

- i) Provide detailed scrutiny of charitable trustee matters in order to provide assurance and raise concerns (if appropriate) to the Charitable Trustees Board.
- ii) Making recommendations, as appropriate, on charitable trustee matters to the Charitable Trustees Board.
- iii) To equitably manage the charitable funds of the Trust in accordance with Department of Health and Social Care guidance and statutory and Charity Commission requirements.
- iv) Consider Bid requests and approve expenditure up to the agreed delegated financial limits.

Under the scheme of delegated authority, approved by the Board of Directors, the Director of Finance has responsibility for the day-to-day management of the Charitable Fund.

Administratively, a senior member of staff from the Finance Department supports the Committee. The accounting records and the day-to-day administration of the funds are dealt with by the Financial Accounts Department of the Trust.

The corporate trustee, as trustee of the funds, has an overall responsibility for the governance of the Charity in accordance with the legal requirements which includes the management of funds and distribution of the monies. The charitable funds available for spending are allocated to specialties within the Trust's clinical business unit management structure. The corporate trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund. The corporate trustee respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff.

Our fundraising practices

The fundraising department follow the Fundraising Regulator's Code of Fundraising Practice. The code of practice forms part of the induction of new staff/volunteers and updates are circulated and shared. The charity team have monthly planning meetings which reflect the code of practice and what this means for future fundraising ensuring that the code is embedded within charity operations. Continuous review is undertaken of working practices to ensure they are compliant. Volunteer fundraisers are also provided with a briefing and mentoring support from staff.

All direct marketing is undertaken by the fundraising department to ensure that it is not unreasonably intrusive or persistent. Contact is made through direct marketing to external supporters a maximum of four times a year but usually annually. All marketing material contains clear instructions on how a person can opt out and be removed from mailing lists.

Members of the fundraising department organise fundraising events and co-ordinate the activities of our supporters both in the hospital and in the wider community on behalf of Barnsley Hospital Charity. Volunteers recruited by the Trust support the fundraising team's activities both within and outside the hospital. The charity does not use professional fundraisers and has no commercial participation agreements within this period. The charity has had no complaints in relation to fundraising activity within the period.

TRAINING FOR THE CORPORATE TRUSTEE

Members of the Board of Directors are subject to an induction programme on appointment to the Board. Further training is available on request and is provided as and when required.

EXPENDITURE AND RESERVES POLICY

The expenditure of donated funds shall be conditional upon the goods/ services being within the terms of the appropriate fund and also that the expenditure does not lead the Charitable Funds into further payments, which have not been agreed and funded.

The Charity is funded by donations and/or legacies received from patients, relatives, and the general public and other external organisations. The overall strategy is to meet its charitable objectives by the following means:

- Patients amenities and welfare – purchase of small equipment, provision of services and the provision of facilities not normally provided by or in addition to the normal NHS provision;
- Staff amenities and welfare – providing staff facilities that improves staff well-being and also the education of staff over and above what would normally be provided by the NHS;
- Contributions to NHS expenditure – anything which does not fit in to the above, e.g. capital equipment (over £5,000); and
- Research and Development.

Reserves are held by the Charity to meet the future potential commitments of the Funds held.

The overall policy aim is that donated monies should be spent as soon as practicable in line with the purpose of the charity, as opposed to a deliberate programme of building up capital investments.

In practice, this will ensure that the Charitable Funds will aim to spend, each year, all income received including investment income.

The corporate trustee considers the total funds of the Charitable Funds should be at a minimum of £200,000 whilst the reserves should not reduce below £95,000. At 31 March 2024 the Charitable Funds currently has total funds of £3,357,000 including reserves of £1,665,000 (calculated as total unrestricted funds of £2,883,000 less designated funds of £1,218,000) and accordingly holds an excess over the minimum reserves.

In 2021/22 the corporate trustee agreed £1,330,000 of the existing unrestricted funds to be designated funds. As at 31 March 2024 the balance of designated funds was £1,218,000. This is going towards two capital schemes in the next 12 – 24 months.

In addition, where it is prudent to do so, the Charitable Funds will agree to fund one off projects from reserves. This policy over time will reduce the size of the investment portfolio, assuming the continuance of the past level of donations. The corporate trustee will be advised on the level of investments the Charitable Funds needs to protect, in order to support the recurrent expenditure from such sources.

The following authorisation limits were applied during the year:

All expenditure on Charitable Funds was approved by the Committee. A bid had to be submitted on the approved documentation and signed by the authorised signatory – depending on the fund, signatories include: a Clinical Director, General Manager, Chief Operating Officer, Associate Director of Operations, Director of Operations, Director of Finance, Associate Director of Nursing, Head of Midwifery, Director of Nursing and Quality, Chief Executive and members of the Executive team who are not Executive Directors nor Non Executive Directors of the Trust.

PARTNERSHIP WORKING AND NETWORKS

The Trust is the main beneficiary of the Charity and is a related party by virtue of being the corporate

trustee of the Charity. By working in partnership with the Trust, the Charitable Funds are used to best effect. When deciding upon the most beneficial way to use Charitable Funds, the corporate trustee has regard to the main activities, objectives, strategies and plans for the Trust.

RISK MANAGEMENT POLICY

The corporate trustee is responsible for managing risk issues for the Charity, which is underpinned by the internal policies and procedures of the Trust, including:

- Code of Conduct and Code of Accountability;
- Standing Orders;
- Standing Financial Instructions and Scheme of Delegation; and
- Counter Fraud, Bribery & Corruption Policy.

The Charity has agreed ongoing to adopt all Trust policies where relevant.

This list of documents is not exhaustive but governs how the corporate trustee must operate and the issues it must consider. However, the corporate trustee must also be aware of the statutory framework in which it operates, specifically in relation to the charitable status as well as the wider NHS environment. With regards to investments, the corporate trustee adopts a managed fund approach by engaging a professional advisor. This is detailed further in the Investment Policy below.

In addition to these, the corporate trustee considers specific risk issues on a regular and on-going basis.

As part of the business planning exercise carried out during the year, the corporate trustee has considered the major risks to which Barnsley Hospital Charity is exposed. Systems have been reviewed and steps identified to mitigate those risks. Consideration of incident e.g. an economic downturn is detailed below:

i) Future levels of income

The Charity is reliant on donations to allow it to make grants to NHS bodies. If income falls, then the charity would not be able to make as many grants or enter into longer term commitments with the NHS bodies it supports.

The charity mitigates the risk that income will fall by engaging with the Fundraising Department. That Department comprises dedicated fundraising experts who work with the Trust as well as the Charity to provide a co-ordinated approach to raising funds. Consideration is made as to ongoing development of virtual fundraising and new ways of engaging supporters.

ii) Fall in investment returns

The Charity generates additional income from investing elements of its cash balances so the corporate trustee considers the loss of investment income to be a major financial risk. The risk has previously been mitigated by retaining expert investment managers, having a diversified investment portfolio and regularly reviewing that portfolio. In 2023-24 the corporate trustee used benchmarking information when reviewing the portfolio and made the decision to de-invest its investments in January 2024. This was due to the investments not performing against the benchmarking information and the higher interest rates seen in fixed term investments.

INVESTMENT POLICY

For 10 months of 2023-24 the Charity held an investment portfolio. The corporate trustee reviewed the investment policy on a regular basis and considers that the most appropriate policy to adopt is one which is consistent with the Standing Financial Instructions of the Trust and as such the Investment Policy of the Charity has been produced in line with these instructions; "Donated Funds pending their expenditure" shall be invested by the Director of Finance subject to statutory requirements, principally, the 1961 Trustee Investment Act as superseded by the Trustees Act 2000 implemented from 1 Feb 2001.

This Act imposes a duty on the corporate trustee when exercising its powers of investment to consider the

need for diversification in order to reduce the risk of loss should an investment fail.

In addition, the corporate trustee, in line with the ethos of promoting patient care, attempts to ensure that all investments are ethically and environmentally sound, and are not opposed to the 'purpose' of the Charity. In particular, the corporate trustee requires that no investment be made directly into companies involved in the tobacco industry. This restriction excludes collective investments.

Based on the corporate trustee's attitude to risk and the financial return of the investments it was decided in January 2024 to de-invest from the portfolio. Bench marking was used to manage the portfolio and given the performance of the portfolio over the previous years versus the current interest rates it was agreed to de-invest and invest in fixed term deposit accounts which is yielding a higher investment income (£99,000 in 2023-24 and £19,000 in 2022-23).

PUBLIC BENEFIT, SIGNIFICANT ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR ENDED 31 MARCH 2024

Our key aim is to serve the NHS patients of Barnsley Hospital NHS Foundation Trust for the public benefit. By funding research, services and equipment we are able to help the NHS body and other organisations we work with to provide care to their patients which goes beyond that which they are funded to provide.

The finances of the Charity are primarily dependent upon donations and legacies. The income is detailed in the table below, together with the main expenditure headings. An adequate cash balance and financial investment portfolio is maintained in order to continue to support the Charity.

The main achievements of the charity included consolidating the fundraising function, which consequently has contributed to charitable income and enabling expenditure to further the legal objectives. Accordingly, the Charities work has made a difference to the circumstances of its beneficiaries and given wider benefits to society as a whole. In the year funds were approved from the Make A Memory Fund to transform an activity room for older patients and those living with dementia, working closely with patients and their relatives on the design this has now been successfully completed. Staff and volunteer complementary therapy sessions which have been supported by the charity have received 100% satisfaction score from beneficiaries. Expenditures were also approved for various initiatives in regards to staff wellbeing and staff welfare facilities from the designated funds. Other examples of achievements to contribute to income and facilitate expenditure are detailed below which are also explanatory in regards the significant activities undertaken to further the charity's legal purposes and for the public benefit.

The Charity has further consolidated the fundraising strategy which has been developed to continue to support the fundraising infrastructure to support the charity fundraising, to build existing revenue streams, to identify new opportunities, to drive capital project funding, to further engage staff in both applying for and raising charitable funds for their working area and to assure the corporate trustee on charity performance, sustainability and risk management.

How we funded our work, our achievements and performance

The following figures are taken from the full accounts which carry an unqualified audit report, if more details are required please refer to the full accounts. This part of the annual report comments on key features of those accounts. In this section we firstly explain how we raised the money and then how we spent it.

Income

The Charity continues to rely on corporate donations and donations from the general public as its main sources of income. The Make a Memory fund was also a significant income source in the year for which the performance of this material fundraising activity is measured against the objective of this Appeal.

The sources of income are detailed below:

£	TYPE OF INCOME
704,000	Donations and legacies
99,000	Investments and Bank Interest
12,000	Other sources
815,000	TOTAL

Expenditure

During the financial year, the Charity has continued to be active in committing funds in supporting a wide range of charitable and health related activities benefiting both patients and staff. In summary these are detailed below:

£	TYPE OF EXPENDITURE
28,000	Purchase of new equipment for benefit of patients
82,000	Patient Education and Welfare
62,000	Staff Education and Welfare
159,000	Cost of Generating Funds
39,000	Miscellaneous
370,000	TOTAL

Note 1–Support costs of £43,000 have been allocated to the above expenditure rows as further detailed in the Financial Statements.

At the end of the reporting period as at 31 March 2024 there was a positive net movement in funds for the year of £448,000 which resulted in a period end total fund value of £3,357,000 and cash equivalents of £3,573,000 (this includes £2,746,000 in cash investments).

Examples of Expenditure in Year

Examples of expenditure in the year are as follows:

Some examples of the successful bids made to the Committee of Barnsley Hospital Charity in the last year for use of the Charitable Funds included:

- Comfort Care Bag Project which helped to support communication, sensitive and compassionate care for relatives/significant others of EOL patients.
- Purchase Fold Away Beds to enable patients' carer/relatives/loved ones to stay comfortably when staying overnight
- Hydration Project to which helped supporting the hydration of patients whilst in hospital as it is a key component to supporting their recovery and discharge.
- Purchase a Bayley 4 Development Assessment Kit to enhance delivering efficient development reviews by the Neo Natal Therapy Team.
- Redevelop the ICU Courtyard to create an outdoor space for patients, relatives and staff on the ICU.
- Purchase 3 BiliCocoon Therapy Devices to help support new mothers with handling, cuddling and breastfeeding babies with jaundice.
- Learning Disability Training and Care Bags, to help support staff Trust wide on correctly speaking to and delivering care to patients with Autism.
- Purchase 2 specialist chairs to allow safe and adequate seating options for patients on the Care of the Elderly ward.
- To fund for staff to attend complementary therapy sessions to help relieve work place stress and boost staff morale.

Accordingly, the above examples illustrate some issues the charity looks to tackle and shows the changes or differences it seeks to make through its activities.

PLANS FOR FUTURE PERIODS

The Barnsley Hospital Charity team supported by volunteers will continue to build on our supporter base to develop the charity and support patients, staff and volunteers with activities, services and equipment which is over and above that which government funding provides for. A revised fundraising strategy has been developed which will see us maximise all aspects of income including delivering a full calendar of events in line with what works in Barnsley and expanding our digital capabilities.

The Charity will continue to work towards achieving the financial target for the Make A Memory Appeal. The Appeal will enable us to transform our care of the elderly ward by providing a homely, calm and relaxing environment which supports all patients particularly those living with dementia.

We will be undertaking various seasonal fundraising activities throughout the period which are in line with the Fundraising Regulator's Code of Fundraising Practice.

In year a schedule of planned use for material designated funds was agreed, certain of these projects have commenced and there are plans to progress these schemes into future periods. The charity also continues to assess the level of funds which are to be designated for specific projects in the future.

EXPRESSION OF GRATITUDE

On behalf of the staff and patients who have benefited from the improved services due to donations and legacies, the corporate trustee would like to thank all members of the public, patients, relatives and staff who have made charitable donations.

Your support makes these plans possible and to help the Charity please do consider making a donation. You can find out more information and make a donation on our website at <http://www.barnsleyhospitalcharity.co.uk>.

The corporate trustee would also like to pay tribute to our volunteers for their time, support and commitment to the Charity.

R. Jenkins

..... **Date 30/01/2025**

Name :Richard Jenkins, Chief Executive

On behalf of the corporate trustee



Charity Registration Number : 1058037

**FUNDS HELD ON TRUST
ANNUAL FINANCIAL STATEMENTS 2023/24**

FOREWORD

These financial statements have been prepared by the corporate trustee in accordance with the requirements of the Charities Act 2011 and the statement of recommended accounting practice Accounting and reporting by charities (SORP 2005), issued in March 2005 (refer 1.1 for further detail)

PRINCIPAL OFFICE

Barnsley Hospital NHS Foundation Trust, Gawber Road, Barnsley, South Yorkshire, S75 2EP.

STATUTORY BACKGROUND

The funds held on trust are registered with the Charity Commission and include funds in respect of Barnsley Hospital NHS Foundation Trust and until 22 December 2011 various funds relating to NHS Barnsley. As at the 22 December 2011 the funds held for NHS Barnsley were transferred by statutory instrument to South West Yorkshire Partnership NHS Foundation Trust "SWYPFT". The transfer was required to reflect the movement of provider services from NHS Barnsley to SWYPFT in line with Transforming of Community Services guidance. In relation to the transferred elements, the amounts were identified and agreed by the Trustees and SWYPFT in a process in accordance with guidance issued and managed by the Department of Health.

On the 1 May 2013, the Charity Commission confirmed that the name of the Charity had been changed to 'Barnsley Hospital Charity' from 'Barnsley District General Hospital NHS Trust General Purpose Charity and Other Related Charities'.

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

The main purpose of the charitable funds held on trust is to apply income for charitable purposes relating to the general or any specific purposes of the Barnsley Hospital NHS Foundation Trust or to purposes relating to the Health Service.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year. The trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the 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 judgments and estimates that are reasonable and prudent;
- * State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- * Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 provision 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.

Statement as to disclosure to our auditors

In so far as the Trustee is aware at the time of approving the Trustee annual report:

- * There is no relevant information, being information needed by the auditors in connection with preparing their report, of which the auditor is unaware; and
- * The Trustee, having made enquiries of directors have each taken all the steps that he/she is obliged to take as a director/trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

On behalf of the corporate trustee

Chief Executive		Date	30/01/2025
Director of Finance		Date	30/01/2025

Statement of Financial Activities for the year ended 31 March 2024

Note	Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 March 2024	Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 March 2023	
	£,000	£,000	£,000	£,000	£,000	£,000	
Income from:							
Donations and legacies	2	550	154	704	758	188	946
Charitable activities	3	10	0	10	11	0	11
Unity Lottery		2	0	2	1	0	1
Investments	13.3	74	25	99	13	6	19
Total incoming resources		636	179	815	783	194	977
Expenditure on:							
Raising funds	5	143	16	159	109	4	113
Charitable activities							
- Purchase of new equipment	6	62	(33)	29	153	154	307
- Staff education and welfare	6	29	33	62	99	37	136
- Patient education and welfare	6	80	2	82	8	(46)	(38)
- Miscellaneous	6	19	19	38	10	2	12
		190	21	211	270	147	417
Total expenditure		333	37	370	379	151	530
Net gains/(losses) on investments	13.1	(9)	12	3	(24)	(2)	(26)
Net income/(expenditure) and movement in funds		294	154	448	380	41	421
Reconciliation of funds							
Fund balances brought forward	17	2,589	320	2,909	2,209	279	2,488
Fund balances carried forward	17	2,883	474	3,357	2,589	320	2,909

All gains and losses recognised in the year are included in the Statement of Financial Activities.

All amounts relate to continuing operations for the current and prior year.

There is no difference between the funds values for the current and prior year stated above and their historical cost equivalents.

There are no recognised gains and losses other than stated above. Accordingly no statement of total recognised gains and losses is presented.

Balance Sheet as at 31 March 2024

	Note	Unrestricted Funds £,000	Restricted Funds £,000	Total at 31 March 2024 £,000	Unrestricted Funds £,000	Restricted Funds £,000	Total at 31 March 2023 £,000
Fixed assets							
Tangible assets		0	0	0	0	0	0
Investments	13	0	0	0	281	34	315
Total fixed assets		0	0	0	281	34	315
Current assets							
Debtors	14	25	0	25	12	0	12
Short term investments and deposits		2,378	368	2,746	1,000	0	1,000
Cash at bank and in hand		595	232	827	1,525	597	2,122
Total current assets		2,998	600	3,598	2,537	597	3,134
Liabilities							
Creditors: amounts falling due within one year	15	(52)	(21)	(73)	(106)	(6)	(112)
Commitments		(63)	(105)	(168)	(123)	(305)	(428)
Net current assets/(liabilities)		2,883	474	3,357	2,308	286	2,594
Total assets less current liabilities		2,883	474	3,357	2,589	320	2,909
Total net assets		2,883	474	3,357	2,589	320	2,909
The funds of the charity:							
Restricted funds	17.1	0	474	474	0	320	320
Unrestricted funds	17.2	2,883	0	2,883	2,589	0	2,589
Total charity funds		2,883	474	3,357	2,589	320	2,909

The notes at pages 14 to 21 form part of these financial statements.

The financial statements on pages 11 to 20 were approved by the Charitable Trustees Board on 7 November 2024 and signed on its behalf by Mr R Jenkins, Chief Executive.

Signed: *R. Jenkins*

Date 30/01/2025

Notes to the financial statements

1 Accounting policies

1.1 Basis of preparation

Barnsley Hospital Charity is registered in England and Wales Charity number 1058037. The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at fair value.

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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

As a qualifying entity the charity has taken the advantage permitted by FRS102, not to prepare a cash flow statement. The Charity is a member of a group where the parent of that group prepares publicly available consolidated financial statements which are intended to give a true and fair view and Barnsley Hospital Charity is included in the consolidation.

Going concern - The corporate trustee considers that there are no material uncertainties about the ability of Barnsley Hospital Charity to continue as a going concern. There are no material uncertainties affecting the current year's financial statements.

In future years, the key risks to Barnsley Hospital Charity are a fall in income from donations but the trustees have arrangements in place to mitigate those risks.

1.2 Funds structure

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

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Those funds which are not restricted funds, are unrestricted funds which are sub analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes or which reflect the non-binding wishes of donors and unrestricted funds which are at the trustees' discretion, including the general fund which represents the charity's reserves.

The major funds held in each of these categories are disclosed in note 17.

1.3 Incoming resources

- a) 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 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 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.

b) Gifts in Kind

- 1) Assets given for distribution by the funds are included in the Statement of Financial Activities only when distributed.
- 2) Assets given for use by the funds (e.g. property for its own occupation) are included in the Statement of Financial Activities as incoming resources when receivable.
- 3) Gifts made in kind but on trust for conversion into cash and subsequent application by the funds are included in the accounting period in which the gift is sold.

In all cases the amount at which gifts in kind are brought into account is either a reasonable estimate of their value to the funds or the amount actually realised. The basis of the valuation is disclosed in the annual report.

Notes to the financial statements**1 Accounting policies (continued)****1.3 Incoming resources (continued)****c) 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:

- Confirmation has been received from the representatives of the estate(s) that probate has been granted.
- The executors have established that there are sufficient assets in the estate to pay the legacy.
- Any conditions attached to the legacy are either within the control of the charity or have been met.

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.

d) Investment income

Investment income consists of dividends and interest received from the managed portfolio and also bank deposit account interest. An Investment income credit recharge is calculated and allocated over both restricted and unrestricted funds based on the average balance of the funds over the past five years. In January 2024 the Charity de-invested all of its investment portfolio

1.4 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.

1.5 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.

A constructive obligation arises when:

- We have communicated our intention to award a grant to a recipient who then has a reasonable expectation they will receive a grant.
- We have made a public announcement about a commitment which is specific enough for the recipient to have a reasonable expectation that they will receive a grant.
- There is an established pattern of practice which indicates to the recipient that we will honour our commitment.

The trustees have control over the amount and timing of grant payments and consequently where approval has been given by the trustees and any of the above criteria have been met then a liability is recognised. Grants are not usually awarded with conditions attached. However, when they are then those conditions have to be met before the liability is recognised.

Where an intention has not been communicated, then no expenditure is recognised but an appropriate designation is made in the appropriate fund. If a grant has been offered but there is uncertainty as to whether it will be accepted or whether conditions will be met then no liability is recognised but a contingent liability is disclosed.

1.6 Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, costs of administration, internal and external audit costs and IT support. Support costs have been apportioned between fundraising costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 9.

1.7 Fundraising costs

The costs of generating funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities or the costs incurred in undertaking trading activities in furtherance of the charity's objects. The costs of generating funds represent fundraising costs. Fundraising costs include expenses for fundraising activities and a fee paid to a related party, Barnsley Hospital NHS Foundation Trust. The fee is used to pay the salaries and overhead costs of the Hospital's fundraising office.

Notes to the financial statements**1 Accounting policies (continued)****1.8 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 6.

1.9 Fixed asset investments

Investments are a form of basic financial instrument. Fixed asset investments are initially recognised at their transaction value and are subsequently measured at their fair value (market value) as at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year. Quoted stocks and shares are included in the balance sheet at the current market value quoted by the investment analyst, excluding dividend. Other investments are included at the trustees' best estimate of market value.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors. Further information on the investments of Barnsley Hospital Charity can be found in note 13.

In January 2024 the fixed asset investments were all de-invested.

2.0 Debtors

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

2.1 Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, in an interest bearing current account.

2.2 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. Amounts which are owed more than a year are shown as long term creditors.

2.3 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening carrying value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening carrying value (or purchase date if later).

2.4 Pooling Scheme

Following the deed created on 15 August 1996, Barnsley District General Hospital NHS Trust General Purpose Charity and other Related Charities was registered as one fund with the Charities Commission on 17 March 1998. The fund currently operates a pooling scheme whereby there are now 28 individual funds within the one scheme. This was impacted as at 22 December 2011 when the fund held for NHS Barnsley was transferred by statutory instrument to SWYPFT for a cash transfer value of £181,000. The Charities Commission confirmed on 1 May 2013 the name change of the Charitable Funds to Barnsley Hospital Charity.

2.5 Taxation

The Charity is a registered charity and as such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

2.6 Critical accounting judgements, estimates and assumptions

The preparation of the accounts requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based upon historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the financial year in which the estimate is revised if the revision affects only that financial year, or in the financial year of the revision, and future financial years, if the revision affects both current and future financial years. The estimates and judgements that have had a significant effect on the amounts in the accounts are outlined below.

Expense accruals - in estimating expenses that have not yet been charged for, management have made a realistic assessment based on costs actually incurred in the year to date, with a view to ensuring that no material items have been omitted.

Investments - Up until January 2024 the charity held a number of fixed asset investments at market value. Given the nature of these assets the Charity had external support of an appropriately qualified analyst (Investec) to provide a market value of the assets.

Notes to the financial statements

2 Income from donations and legacies

	Unrestricted Funds £,000	Restricted Funds £,000	2024 Total £,000	Unrestricted Funds £,000	Restricted Funds £,000	2023 Total £,000
Donations from individuals	550	154	704	654	158	812
Legacies	0	0	0	104	30	134
Total	550	154	704	758	188	946

Donations from individuals are gifts from members of public, relatives and patients and staff. Further details are included in the Annual Report.

3 Incoming resources from charitable activities

	Unrestricted Funds £,000	Restricted Funds £,000	2024 Total £,000	Unrestricted Funds £,000	Restricted Funds £,000	2023 Total £,000
Miscellaneous income	10	0	10	11	0	11
Total	10	0	10	11	0	11

The charity received miscellaneous income which is neither donations, legacies or Gifts in Kind for example gifted commissions.

4 Role of volunteers

Like many charities, Barnsley Hospital Charity enlists the support of volunteers to achieve its objectives.

In the year ended 31 March 2024 there were 18 such volunteers (31 March 2023 - 13). The volunteers primarily assist in fundraising activities.

In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in these financial statements.

5 Analysis of expenditure on raising funds

	Unrestricted Funds £,000	Restricted Funds £,000	2024 Total £,000	Unrestricted Funds £,000	Restricted Funds £,000	2023 Total £,000
Fundraising costs	133	11	144	99	0	99
Support costs	11	4	15	10	4	14
Total	144	15	159	109	4	113

6 Analysis of charitable expenditure

	Grant Funded Activity £,000	Support Costs £,000	Total 2024 £,000	Total 2023 £,000
Purchase of new equipment	24	4	28	307
Staff education and welfare	54	8	62	136
Patient education and welfare *	74	8	82	(38)
Miscellaneous **	31	8	39	12
	183	28	211	417

* This is a reduction of expenditure due to the reversal of approved commitments no longer required.

** includes Investment and legacy tracking service fees.

The charity did not undertake any direct charitable activities on its own account during the year. All of the charitable expenditure was in the form of grant funding. Grants were approved in favour of the partner organisations being Barnsley Hospital NHS Foundation Trust to carry out activities to further the objectives of the Charity. the charity incurred expenditure with the third parties in pursuance of those grants or reimbursed expenditure incurred by them.

Notes to the financial statements**7 Analysis of grants**

The charity does not make grants to individuals. All grants are made to Barnsley Hospital NHS Foundation Trust or other institutions to provide for the care of NHS patients in furtherance to our charities aims. All grant support was given to Barnsley Hospital NHS Foundation Trust. The total cost of making grants, including support costs, is disclosed on the face of the Statement of Financial Activities and the actual funds spent on each category of charitable activity is disclosed in note 6.

All grant expenditure was awarded to the institution Barnsley Hospital NHS Foundation Trust analysed as follows: In 2023/24 there were 51 such grants amounting to £184,000 (2022/23: 43 grants amounting to £332,000).

8 Movement in funding commitments

	Total 2024 £,000	Total 2023 £,000
Opening balance at 1 April	428	285
Additional commitments made during the year	72	221
Amounts paid during the year	(332)	(78)
Closing balance at 1 April	168	428

As described in note 7, the charity awards a number of grants in the year. Many grants are awarded and paid out in the same financial year. However, some grants, especially those relating to research and development or for funding specific posts are multi year grants paid over a longer period.

9 Allocation of support costs and overheads

Support and overhead costs are allocated between fundraising activities and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of a charity.

Support costs, which include governance costs and management charge are recharged across all funds to include both restricted and unrestricted funds. The support charge is calculated and allocated over restricted and unrestricted funds based on the average balance of the fund over the past five years. Once calculated the support charge is allocated over areas of expenditure based upon accounting transactions carried out in the period.

	Raising Funds £,000	Charitable Activities £,000	2024 Total £,000	2023 Total £,000
Governance costs	6	2	8	9
Management charge	20	15	35	35
	26	17	43	44

	Unrestricted Funds £,000	Restricted Funds £,000	2024 Total £,000	2023 Total £,000
Raising funds	12	4	16	14
Charitable activities	20	7	27	30
	32	11	43	44

10 Trustees' remuneration, benefits and expenses

The trustee is defined as the corporate trustee which does not constitute employment with the charity. Accordingly no Trustees are paid any remuneration nor receive any other benefits and expenses from employment with the charity.

11 Analysis of staff costs and remuneration of key management personnel

Barnsley Hospital Charity considers its key management personnel to be the corporate trustee for which there is no remuneration. There are no employees of the charity, clerical and transaction services are detailed further in note 18.

12 Auditor's and independent examiner's remuneration.

The auditor's remuneration was £5,300 (2023: £5,150). No additional work was undertaken (2023: £Nil).

13 Fixed asset investments

In January 2024 the Trustees agreed to de-invest its fixed asset investments due to the underperformance of the portfolio against the investment benchmark.

	2024	2023
	£,000	£,000
13.1 Movement of fixed asset investments		
Market value at 1 April	310	342
Add: additions to investments at cost	31	117
Less: Disposals at carrying value	(344)	(123)
Net gains/(losses) on investments	3	(26)
Market value at 31 March	0	310
13.2 Fixed asset investments by type		
	2024	2023
	Total	Total
	£,000	£,000
Other investments	0	310
Cash held as part of the investment portfolio	0	5
	0	315

Original cost of total investments at 31 March 2024 is £0 (as at 31 March 2023 - £307,205). Investments were carried at their fair value.

Fixed assets investments with a holding of over 5% in the managed fund are as follows:

	%	2024 Holding	Market Value £,000	%	2023 Holding	Market Value £,000
FP Whelb Ast Mgt Fd FP Whelb Sust Fd D GBP Dis Sett	N/A	N/A	N/A	5.16%	8,040	16
Rlum Limited RL Sustainable Ldrs Tst D Acc	N/A	N/A	N/A	6.66%	7,165	21
Vanguard Funds Plc FTSE 100 Ucits Etf GBP D	N/A	N/A	N/A	6.17%	575	19
Investments where holding is less than 5% of the total			N/A			254
Market value of listed investments			N/A			5
Investment cash			0			315

Note 1 - 2024 figures are all N/A as the portfolio was de-invested in January 2024.

	Unrestricted Funds	Restricted Funds	2024 Total £,000	Unrestricted Funds	Restricted Funds	2023 Total £,000
Investments	4	1	5	4	2	6
Bank interest received	70	24	94	9	4	14
	74	25	99	13	6	20

14 Debtors

	2024	2023
	£,000	£,000
Amounts falling due within one year:		
Other debtors	25	12
Total debtors falling due within one year	25	12

14.1 As at 31 March 2024 the Charity has received notifications of legacies for which there are uncertainties as to their amounts and which cannot be reliably estimated. A contingent asset exists as at 31 March 2024 for £Nil until all the conditions for income recognition are met (as at 31 March 2023- £Nil).

15 Analysis of liabilities

	2024	2023
	£,000	£,000
Creditors : amounts falling due within one year		
Trade creditors	73	112
Accruals *	168	428
	241	540

* Includes commitments of £168,000 being restricted £105,000 and unrestricted £63,000 (2022/23 £428,000 being restricted £123,000 and unrestricted £305,000).

Notes to the financial statements

16 Analysis of cash and cash equivalents

All cash and cash equivalents are held on an interest bearing instant access account with Lloyds bank plc and represent restricted appeals to fund specific equipment or funds held to facilitate cash flow and the fulfilment of obligations to make grant payments. No cash or cash equivalents or current asset investments were held in non-cash investments or outside of the UK. All of the amounts held on interest bearing deposits are available to spend on Charitable activities.

17 Analysis of charitable funds

	Balance				Balance				Balance
	31 March 2024	Incoming Resources	Resources Expended	Gains and Losses	1 April 2023	Incoming Resources	Resources Expended	Gains and Losses	
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
17.1 Restricted income funds									
Coronary Care	49	4	(1)	0	46	14	(1)	0	33
Occupational Therapy	3	(1)	1	1	2	0	(1)	0	(2)
Phyllis Pierrepont	27	1	28	1	(3)	0	(1)	0	3
The Well	142	16	(4)	4	126	15	(73)	(1)	185
Dermatology Trust Fund	8	1	0	0	7	0	0	(1)	8
Tiny Hearts Appeal	8	4	0	2	2	2	(2)	0	6
Jaxon's Gift	5	0	(2)	0	7	1	0	0	44
Make a Memory Appeal	229	128	(2)	2	101	86	(29)	0	0
Covid	3	26	(57)	2	32	76	(44)	0	2
Total	474	179	(37)	12	320	194	(151)	(2)	279

Details of the objectives/ restrictions on these funds are as follows;

1. Coronary Care - was designated as restricted further to a review of the fund.
2. Occupational Therapy - a bequest which was to be used to enhance the therapy activities received by patients to enable their rehabilitation.
3. Phyllis Pierrepont - a bequest for the use and benefit of the Chemotherapy Department. It has been agreed to transfer circa £2,000 from the general reserve to reverse this overdrawn fund balance.
4. The Well - for complementary therapy services.
5. Dermatology Trust Fund - to satisfy the stipulation of the bequest.
6. Tiny Hearts Appeal - funds used solely for the purpose of creating, furnishing and equipping a brand new, state of the art, special care baby unit at Barnsley Hospital.
7. Jaxon's Gift - for use towards projects supporting bereaved families.
8. Make a Memory Appeal - providing environmental improvements and equipment/services to benefit patients with dementia.
9. Covid 19 - to support, recognise and benefit staff and patient's needs.

The assets in respect of both restricted and unrestricted funds are considered to be liquid for the purposes of the expected expenditure over the course of the next year.

	Balance				Balance				Balance
	31 March 2024	Incoming Resources	Resources Expended	Gains and Losses	1 April 2023	Incoming Resources	Resources Expended	Gains and Losses	
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
17.2 Unrestricted funds									
General Reserve	1,259	553	(223)	(4)	933	(691)	(114)	(2)	1,740
Medicine General	87	23	(15)	0	79	10	(3)	(1)	73
Intensive Care Unit	47	16	(18)	0	49	16	(25)	0	58
Childrens	55	14	(16)	0	57	6	(8)	0	59
SCBU	79	22	(16)	0	73	17	(26)	0	82
General Designated Fund	1,218	31	(28)	(2)	1,217	1,338	(120)	(1)	0
Other unrestricted funds	138	(23)	(17)	(3)	181	87	(83)	(20)	197
Total	2,883	636	(333)	(9)	2,589	783	(379)	(24)	2,209

The unrestricted funds balance noted above is made up of 20 unrestricted funds. Excluding the general reserve these funds include donations from donors who have indicated their non binding wishes when making their generous gifts. The general reserve includes all donations for which a donor has not expressed a preference as to how the funds shall be spent. All unrestricted funds are applied for the purposes of the funds held on trust (refer page 10) at the absolute discretion of the corporate trustee.

The trustees set an opening or closing balance of £49,740 or above as the threshold for the separate reporting of unrestricted funds. Within 2021/22 financial year it was agreed that an allocation of unrestricted were to be designated for specific projects. In year £1,330,000 of unrestricted funds were allocated as designated funds. In 2022/23 £120,000 has been spent or committed leaving a value resulting in a balance of designated funds as at 31 March 2024 of £1,218,000

Notes to the financial statements

18 Related party transactions

The Charitable Fund has made revenue and capital grant payments of £184,000 (2023: £332,000) which was all to its parent Barnsley Hospital NHS Foundation Trust (refer note 20). The activities of the parent are those of a Foundation Trust. The Board of Trustees (whose names are listed below) are also members of the Board of directors of Barnsley Hospital NHS Foundation Trust.

The board members of the corporate trustee are listed below. None of the members of the Barnsley Hospital NHS Foundation Trust board or parties related to them has undertaken any transactions with the Charitable Funds or received any benefit from the charity in payment or kind. The trustees received no honoraria or emoluments in the year. There were no expenses paid to Trustees.

The Barnsley Hospital NHS Foundation Trust makes a number of clerical and transaction services available to the charity, by agreement with the trustees. These include:

- Fundraising services and office cost of £161,000 (£113,000 in 2022/23) - see note 5.

- Management charge at a cost of £35,000 (£35,000 in 2022/23) in relation to Trust staff regarding their time spent on the Charitable Funds finance and administration which are included within support costs - see note 9.

The charges made by the Barnsley Hospital NHS Foundation Trust constitute the costs of the fundraising office. The amounts paid for the management charge are subject to agreement and are set at an amount on an arms length basis since it allows Barnsley Hospital NHS Foundation Trust to recover its costs.

The Corporate Trustee is Barnsley Hospital NHS Foundation Trust. The Directors of Barnsley Hospital NHS Foundation Trust who served in the year and up to the approval of the annual report and accounts are as follows :

Mr C Thickett	Director of Finance
Ms J Murphy	Director of Nursing and Quality (left 23 July 2023)
Ms B Hoskins	Director of Nursing and Quality (from 24 July 2023 to 30 September 2023)
Mrs S Moppett	Director of Nursing and Quality (from 1 October 2023)
Dr R Jenkins	Chief Executive
Mr R Kirton	Chief Delivery Officer and Deputy Chief Executive
Mr S Ned	Director of Workforce
Dr S Enright	Medical Director
Ms S McDonnell	Chair
Mr K Clifford OBE	Non Executive Director
Mr N Mapstone	Non Executive Director
Mrs S Ellis	Non Executive Director
Dr G Francis	Non Executive Director
Mr D Plotts	Non Executive Director
Mr S Radford	Non Executive Director

19 Events after the end of the reporting period

There were no such events.

20 Ultimate Parent Undertaking and Controlling Party

The ultimate parent and controlling parent of Barnsley Hospital Charity is Barnsley Hospital NHS Foundation Trust, which is under the ultimate control of the Department of Health and Social Care. The financial statements of Barnsley Hospital Charity will be consolidated into those of the ultimate parent Barnsley NHS Foundation Trust. The consolidated financial statements of Barnsley Hospital NHS Foundation Trust are available from Gawber Road, Barnsley, S75 2EP.

BARNSELY HOSPITAL CHARITY

INDEPENDENT AUDITORS' REPORT

TO THE TRUSTEES OF BARNSELY HOSPITAL CHARITY

Opinion

We have audited the financial statements of Barnsley Hospital Charity (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

BARNSELY HOSPITAL CHARITY

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE TRUSTEES OF BARNSELY HOSPITAL CHARITY

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable incorporated organisation or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the Charity and the sector in which it operates to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, application of cumulative audit knowledge and experience of the sector.

We determined the principal laws and regulations relevant to the Charity in this regard to be those arising from the Charities Act 2011, Local tax laws and regulations, Anti Money Laundering Legislation and Bribery Act 2010. We determined the principal laws and regulations relevant to the Charity in this regard to be those arising from the Charities Act 2011, Local tax laws and regulations, Anti Money Laundering Legislation and Bribery Act 2010.

BARNSLEY HOSPITAL CHARITY

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE TRUSTEES OF BARNSLEY HOSPITAL CHARITY

We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the Charity with those laws and regulations. These procedures included, but were not limited to; a review of the Board minutes throughout the year and post year end. A review of general ledger transactions and discussions with management.

We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, including the potential for management bias identified in relation to the provisions and estimates and we addressed this by challenging the assumptions and judgements made by management when auditing that significant accounting estimate.

As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included but were not limited to: the testing of journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditors' report.

Use of our 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. Our audit 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 auditors' 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 audit work, for this report, or for the opinions we have formed.

Mrs Victoria Jane Davies (Senior Statutory Auditor)
for and on behalf of GBAC Limited

31 January 2025
.....

Statutory Auditor



Old Linen Court
83-85 Shambles Street
Barnsley
South Yorkshire
S70 2SB

GBAC Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under Part 42 of the Companies Act 2006.

BARNSELEY HOSPITAL CHARITY

INDEPENDENT AUDITORS' REPORT

TO THE TRUSTEES OF BARNSELEY HOSPITAL CHARITY

Opinion

We have audited the financial statements of Barnsley Hospital Charity (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

BARNSELEY HOSPITAL CHARITY

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE TRUSTEES OF BARNSELEY HOSPITAL CHARITY

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable incorporated organisation or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the Charity and the sector in which it operates to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, application of cumulative audit knowledge and experience of the sector.

We determined the principal laws and regulations relevant to the Charity in this regard to be those arising from the Charities Act 2011, Local tax laws and regulations, Anti Money Laundering Legislation and Bribery Act 2010. We determined the principal laws and regulations relevant to the Charity in this regard to be those arising from the Charities Act 2011, Local tax laws and regulations, Anti Money Laundering Legislation and Bribery Act 2010.

BARNSELY HOSPITAL CHARITY
INDEPENDENT AUDITORS' REPORT (CONTINUED)
TO THE TRUSTEES OF BARNSELY HOSPITAL CHARITY

We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the Charity with those laws and regulations. These procedures included, but were not limited to; a review of the Board minutes throughout the year and post year end. A review of general ledger transactions and discussions with management.

We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, including the potential for management bias identified in relation to the provisions and estimates and and we addressed this by challenging the assumptions and judgements made by management when auditing that significant accounting estimate.

As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included but were not limited to: the testing of journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditors' report.

Use of our 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. Our audit 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 auditors' 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 audit work, for this report, or for the opinions we have formed.

Mrs Victoria Jane Davies (Senior Statutory Auditor)
for and on behalf of GBAC Limited

31 January 2025
.....

Statutory Auditor



Old Linen Court
83-85 Shambles Street
Barnsley
South Yorkshire
S70 2SB

GBAC Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under Part 42 of the Companies Act 2006.

BARNSELY HOSPITAL CHARITY

England & Wales - Charity number 1058037

Accounts

BARNSELY HOSPITAL CHARITY

ANNUAL REPORT
Including
ANNUAL ACCOUNTS
Year ended 31 March 2023

Charity Registration Number: 1058037

**AS INCORPORATED BY DEED IN THE FORM OF
THE MODEL DECLARATION OF TRUST
DATED 15 AUGUST 1996**

BARNSELEY HOSPITAL CHARITY ANNUAL REPORT
REGISTERED CHARITY NUMBER 1058037

FOREWORD

The Barnsley Hospital Charity Annual Report and Accounts for the year ended 31 March 2023 have been prepared by the corporate trustee in accordance with the Charities Act 2011. The annual report and accounts include all the separately established funds for which Barnsley Hospital NHS Foundation Trust ('The Trust') is the sole corporate trustee of the Charity. The Trust provides a full range of district hospital services to the local community and surrounding area.

The Trust is the key related party of the Charity (refer note 18 of Financial Statements for further details). Details of all the Directors of the Trust for the year and up to the date of approval of the Annual Report and Accounts are listed below (* denotes membership of Charitable Trustees Board):

CHAIR

Mr T Lake (left 6 May 2022) Ms S McDonnell (from 7 May 2022)

EXECUTIVES:

Dr R Jenkins
Chief Executive

Mr S Ned
Director of Workforce

Mr C Thickett
Director of Finance

Ms J Murphy
Director of Nursing and Quality

Mr R Kirton
Chief Delivery Officer and Deputy Chief Executive

Dr S Enright
Medical Director

NON- EXECUTIVES:

Mr N Mapstone

Ms S Ellis

Mr K Clifford

Ms R Moore (left 30 September 2022)

Mr P Hudson (left 31 December 2022)

Dr G Francis (from 1 January 2023)

Mr D Plotts (from 16 November 2022)

Mr S Radford

ASSOCIATE NON

Mr H Zaman

EXECUTIVES

Mr N Murphy (from 1 January 2023)

Ms N Ruhi-Khan (from 1 January 2023)

OUR OBJECTIVES, ACTIVITIES AND PUBLIC BENEFIT

By raising new money and with careful management of our existing funds, the Charity provides a public benefit by making grants to the Trust and the organisations it works with in order to fulfil the objectives, being:

The main purpose of the charitable funds held on trust is to apply income for charitable purposes relating to the general or any specific purposes of the Barnsley Hospital NHS Foundation Trust or to purposes relating to the Health Service.

Grants are made in accordance with charity law, our constitution and the wishes and directions of donors. In making grants we endeavour to reflect the wishes of patients and staff by directing funds towards areas they tell us are most in need. During the year 2022/23 grants totalling £332,000 were made. When considering where to focus our attention the corporate trustee has regard to the Charity Commission's guidance on public benefit and what this means for the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Principal Office: **Barnsley Hospital NHS Foundation Trust**
Gawber Road
Barnsley
South Yorkshire
S75 2EP

Principal Professional Advisers:

Banker: **Lloyds TSB Plc**
Market Hill
Barnsley
S70 2PP

Investment Advisor: **Investec Wealth and Investment**
30 Gresham Street
London
EC2V 7QN

Auditor **GBAC**
Old Linen Court
83-85 Shambles Street
Barnsley
South Yorkshire
S70 2SB

Trustee arrangements, structure, governance and management

The Charity was incorporated by deed in the form of the model declaration of trust dated 15 August 1996 as an "umbrella charity", registration number 1058037; this registration is in accordance with the Charities Act 2011. The fund comprises both general and special purpose funds. 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 relevant guidance and legislation by the corporate trustee.

The Charity is constituted of 29 individual funds, being 9 restricted and 20 unrestricted as at 31 March 2023. The notes to the financial statements distinguish the types of fund held and disclose separately all material funds.

The Trust is the sole corporate trustee of the Charity. The corporate trustee's responsibilities are therefore carried out by the Trust's Board of Directors. The board is appointed in accordance with the Trust's constitution. Details of the Trust's board membership can be found in its annual report and on its website and also as above (page 1).

The Trust Board meets as necessary as corporate trustee via the 'Charitable Trustee Board'. The main duties of the Board are to ensure all legal duties are complied with to:

- i) Act in the Charities best interest.
- ii) Manage the Charities resources responsibly.
- iii) Act with reasonable care and skill.

The Charitable Trustee Board approved the establishment of the Charitable Funds Committee 'the Committee'. The main purposes and duties of the Committee are to:

- i) Provide detailed scrutiny of charitable trustee matters in order to provide assurance and raise concerns (if appropriate) to the Charitable Trustees Board.
- ii) Making recommendations, as appropriate, on charitable trustee matters to the Charitable Trustees Board.
- iii) To equitably manage the charitable funds of the Trust in accordance with Department of Health and Social Care guidance and statutory and Charity Commission requirements.
- iv) Consider Bid requests and approve expenditure up to the agreed delegated financial limits.

Under the scheme of delegated authority, approved by the Board of Directors, the Director of Finance has responsibility for the day-to-day management of the Charitable Fund.

Administratively, a senior member of staff from the Finance Department supports the Committee. The accounting records and the day-to-day administration of the funds are dealt with by the Financial Accounts Department of the Trust.

The corporate trustee, as trustee of the funds, has an overall responsibility for the governance of the Charity in accordance with the legal requirements which includes the management of funds and distribution of the monies. The charitable funds available for spending are allocated to specialties within the Trust's clinical business unit management structure. The corporate trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund. The corporate trustee respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff.

Our fundraising practices

The fundraising department follow the Fundraising Regulator's Code of Fundraising Practice. The code of practice forms part of the induction of new staff/volunteers and updates are circulated and

shared. The charity team have monthly planning meetings which reflect the code of practice and what this means for future fundraising ensuring that the code is embedded within charity operations. Continuous review is undertaken of working practices to ensure they are compliant. Volunteer fundraisers are also provided with a briefing and mentoring support from staff.

All direct marketing is undertaken by the fundraising department to ensure that it is not unreasonably intrusive or persistent. Contact is made through direct marketing to external supporters a maximum of four times a year but usually annually. All marketing material contains clear instructions on how a person can opt out and be removed from mailing lists.

Members of the fundraising department organise fundraising events and co-ordinate the activities of our supporters both in the hospital and in the wider community on behalf of Barnsley Hospital Charity. Volunteers recruited by the Trust support the fundraising team's activities both within and outside the hospital. The charity does not use professional fundraisers and has no commercial participation agreements within this period. The charity has had no complaints in relation to fundraising activity within the period.

TRAINING FOR THE CORPORATE TRUSTEE

Members of the Board of Directors are subject to an induction programme on appointment to the Board. Further training is available on request and is provided as and when required.

EXPENDITURE AND RESERVES POLICY

The expenditure of donated funds shall be conditional upon the goods/ services being within the terms of the appropriate fund and also that the expenditure does not lead the Charitable Funds into further payments, which have not been agreed and funded.

The Charity is funded by donations and/or legacies received from patients, relatives, and the general public and other external organisations. The overall strategy is to meet its charitable objectives by the following means:

- Patients amenities and welfare – purchase of small equipment, provision of services and the provision of facilities not normally provided by or in addition to the normal NHS provision;
- Staff amenities and welfare – providing staff facilities that improves staff well-being and also the education of staff over and above what would normally be provided by the NHS;
- Contributions to NHS expenditure – anything which does not fit in to the above, e.g. capital equipment (over £5,000); and
- Research and Development.

Reserves are held by the Charity to meet the future potential commitments of the Funds held.

The overall policy aim is that donated monies should be spent as soon as practicable in line with the purpose of the charity, as opposed to a deliberate programme of building up capital investments.

In practice, this will ensure that the Charitable Funds will aim to spend, each year, all income received including investment income.

The corporate trustee considers the total funds of the Charitable Funds should be at a minimum of £200,000 whilst the reserves should not reduce below £95,000. At 31 March 2023 the Charitable Funds currently has total funds of £2,909,000 including reserves of £1,372,000 (calculated as total

unrestricted funds of £2,589,000 less designated funds of £1,217,000) and accordingly holds an excess over the minimum reserves. The aim is that the level of expenditure is to increase over and above new donations during the course of a reasonable timeframe to achieve these levels of minimum protected investments.

In 2021/22 the corporate trustee agreed £1,330,000 of the existing unrestricted funds to be designated funds. As at 31 March 2023 the balance of designated funds was £1,217,000. A further allocation of unrestricted funds to designated funds is being discussed. The Charity intends that designated funds are spent within a reasonable period of receipt. The expenditure and reserves policy will continue to be reviewed in the future as considered necessary.

In addition, where it is prudent to do so, the Charitable Funds will agree to fund one off projects from reserves. This policy over time will reduce the size of the investment portfolio, assuming the continuance of the past level of donations. The corporate trustee will be advised on the level of investments the Charitable Funds needs to protect, in order to support the recurrent expenditure from such sources.

The following authorisation limits were applied during the year:

All expenditure on Charitable Funds was approved by the Committee. A bid had to be submitted on the approved documentation and signed by the authorised signatory – depending on the fund, signatories include: a Clinical Director, General Manager, Chief Operating Officer, Associate Director of Operations, Director of Operations, Director of Finance, Associate Director of Nursing, Head of Midwifery, Director of Nursing and Quality, Chief Executive and members of the Executive team who are not Executive Directors nor Non Executive Directors of the Trust.

PARTNERSHIP WORKING AND NETWORKS

The Trust is the main beneficiary of the Charity and is a related party by virtue of being the corporate trustee of the Charity. By working in partnership with the Trust, the Charitable Funds are used to best effect. When deciding upon the most beneficial way to use Charitable Funds, the corporate trustee has regard to the main activities, objectives, strategies and plans for the Trust.

RISK MANAGEMENT POLICY

The corporate trustee is responsible for managing risk issues for the Charity, which is underpinned by the internal policies and procedures of the Trust, including:

- Code of Conduct and Code of Accountability;
- Standing Orders;
- Standing Financial Instructions and Scheme of Delegation; and
- Fraud Policy and Response Plan.

The Charity has agreed ongoing to adopt all Trust policies where relevant.

This list of documents is not exhaustive but governs how the corporate trustee must operate and the issues it must consider. However, the corporate trustee must also be aware of the statutory framework in which it operates, specifically in relation to the charitable status as well as the wider NHS environment. With regards to investments, the corporate trustee adopts a managed fund approach by engaging a professional advisor. This is detailed further in the Investment Policy below.

In addition to these, the corporate trustee considers specific risk issues on a regular and on-going basis.

As part of the business planning exercise carried out during the year, the corporate trustee has

considered the major risks to which Barnsley Hospital Charity is exposed. Systems have been reviewed and steps identified to mitigate those risks. Consideration of two risks within the Covid-19 climate or another major incident e.g. an economic downturn are detailed below:

i) Future levels of income

The Charity is reliant on donations to allow it to make grants to NHS bodies. If income falls, then the charity would not be able to make as many grants or enter into longer term commitments with the NHS bodies it supports.

The charity mitigates the risk that income will fall by engaging with the Fundraising Department. That Department comprises dedicated fundraising experts who work with the Trust as well as the Charity to provide a co-ordinated approach to raising funds. Consideration is made as to ongoing development of virtual fundraising and new ways of engaging supporters. The public's support of the NHS has been demonstrated through increased donations during the Covid-19 pandemic, particularly the national emergency appeal managed by NHS Charities Together.

ii) Fall in investment returns

The Charity generates additional income from investing elements of its cash balances so the corporate trustee considers the loss of investment income to be a major financial risk. This risk is increased as a result of the impact of the Covid-19 pandemic on the stock market. The risk is mitigated by retaining expert investment managers, having a diversified investment portfolio and regularly reviewing that portfolio. The corporate trustee makes use of benchmarking information when reviewing the portfolio.

INVESTMENT POLICY

The corporate trustee reviews the investment policy on a regular basis and considers that the most appropriate policy to adopt is one which is consistent with the Standing Financial Instructions of the Trust and as such the Investment Policy of the Charity has been produced in line with these instructions; "Donated Funds pending their expenditure" shall be invested by the Director of Finance subject to statutory requirements, principally, the 1961 Trustee Investment Act as superseded by the Trustees Act 2000 implemented from 1 Feb 2001.

This Act imposes a duty on the corporate trustee when exercising its powers of investment to consider the need for diversification in order to reduce the risk of loss should an investment fail.

In addition, the corporate trustee, in line with the ethos of promoting patient care, attempts to ensure that all investments are ethically and environmentally sound, and are not opposed to the 'purpose' of the Charity. In particular, the corporate trustee requires that no investment be made directly into companies involved in the tobacco industry. This restriction excludes collective investments.

In all other respects, the corporate trustee considers that it should adopt a balanced attitude to investment risk. In adopting this profile, the corporate trustee is aware that capital and income will fluctuate in value in order to obtain the potential for greater medium to long-term benefits.

The Charitable Funds have a designated fund whereby the investment advisors are responsible for the day-to-day movements in investments (this is subject to review every three years or sooner). The advisors for the last financial year were Investec Wealth and Investment. The policy is to seek a balanced return from income and capital growth at a moderate level of risk.

A quarterly report is received from the Charitable Fund's investment brokers on the performance

of the portfolio.

The portfolio was moved into the Master Portfolio Service of Investec Wealth and Investment Ltd on 14 March 2016. In 2020/21 as the portfolio value exceeded £150,000, it was transferred into the Bespoke Discretionary Managed Service in December 2020.

As at 31st March 2023, the portfolio was valued at £315,194 (as at 31 March 2022 £343,680). This represented a gross negative return of 5.65% compared to negative benchmark return of 2.80%. On a net basis, the portfolio delivered a negative 6.56% return.

PUBLIC BENEFIT, SIGNIFICANT ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR ENDED 31 MARCH 2023

Our key aim is to serve the NHS patients of Barnsley Hospital NHS Foundation Trust for the public benefit. By funding research, services and equipment we are able to help the NHS body and other organisations we work with to provide care to their patients which goes beyond that which they are funded to provide.

The finances of the Charity are primarily dependent upon donations and legacies. The income is detailed in the table below, together with the main expenditure headings. An adequate cash balance and financial investment portfolio is maintained in order to continue to support the Charity.

The main achievements of the charity included consolidating the fundraising function, which consequently has contributed to charitable income and enabling expenditure to further the legal objectives. Accordingly, the Charities work has made a difference to the circumstances of its beneficiaries and given wider benefits to society as a whole. In the year funds were approved from the Make A Memory Fund to transform an activity room for older patients and those living with dementia, working closely with patients and their relatives on the design this has now been successfully completed. Staff and volunteer complementary therapy sessions which have been supported by the charity have received 100% satisfaction score from beneficiaries. Expenditures were also approved for various initiatives in regards to staff wellbeing and staff welfare facilities from the designated funds. Other examples of achievements to contribute to income and facilitate expenditure are detailed below which are also explanatory in regards the significant activities undertaken to further the charity's legal purposes and for the public benefit.

The Charity has further consolidated the fundraising strategy which has been developed to continue to support the fundraising infrastructure to support the charity fundraising, to build existing revenue streams, to identify new opportunities, to drive capital project funding, to further engage staff in both applying for and raising charitable funds for their working area and to assure the corporate trustee on charity performance, sustainability and risk management.

How we funded our work, our achievements and performance

The following figures are taken from the full accounts which carry an unqualified audit report, if more details are required please refer to the full accounts. This part of the annual report comments on key features of those accounts. In this section we firstly explain how we raised the money and then how we spent it.

Income

The Charity continues to rely on corporate donations and donations from the general public as its main sources of income. The Make a Memory fund was also a significant income source in the year for which the performance of this material fundraising activity is measured against the objective of this Appeal.

The sources of income are detailed below:

£	TYPE OF INCOME
946,000	Donations and legacies
19,000	Investments
12,000	Other sources
977,000	TOTAL

Expenditure

During the financial year, the Charity has continued to be active in committing funds in supporting a wide range of charitable and health related activities benefiting both patients and staff. In summary these are detailed below:

£	TYPE OF EXPENDITURE
307,000	Purchase of new equipment for benefit of patients
136,000	Staff Education and Welfare
113,000	Cost of Generating Funds
12,000	Miscellaneous
562,000	TOTAL

Note 1–Support costs of £44,000 have been allocated to the above expenditure rows as further detailed in the Financial Statements.

At the end of the reporting period as at 31 March 2023 there was a positive net movement in funds for the year of £421,000 which resulted in a period end total fund value of £2,909,000 and cash equivalents of £3,122,000 (this includes £1,000,000 in cash investments).

Examples of Expenditure in Year

Examples of expenditure in the year are as follows:

Some examples of the successful bids made to the Committee of Barnsley Hospital Charity in the last year for use of the Charitable Funds included:

- £1,000 to support a quiet space for families and staff to sit. It will also provide a place for bereaved families to remember their loved ones.
- £16,739 for 2 Sertrain 4540 Intensive Care trauma chair to assist with care in the ICU Department.
- £1245 for sensory equipment for patients on the Neonatal Unit.
- £ 4656 for Hug in a Mug to support staff when a colleague passes away with a small token to recognise their sadness and loss.
- £496 for the opening of the new Antenatal and Postnatal ward.
- £ 345 to provide a sound ear for special care nursery on the Neonatal Unit.
- £800 for ICU Patient Wellbeing to provide comfort and aid recovery of patients.

Accordingly, the above examples illustrate some issues the charity looks to tackle and shows the changes or differences it seeks to make through its activities.

PLANS FOR FUTURE PERIODS

The Barnsley Hospital Charity team supported by volunteers will continue to build on our supporter base to develop the charity and support patients, staff and volunteers with activities, services and equipment which is over and above that which government funding provides for. A revised fundraising strategy has been developed which will see us maximise all aspects of income including delivering a full calendar of events in line with what works in Barnsley and expanding our digital capabilities.

The Charity will continue to work towards achieving the financial target for the Make A Memory Appeal. The Appeal will enable us to transform our care of the elderly ward by providing a homely, calm and relaxing environment which supports all patients particularly those living with dementia.

We will be undertaking various seasonal fundraising activities throughout the period which are in line with the Fundraising Regulator's Code of Fundraising Practice.

In year a schedule of planned use for material designated funds was agreed, certain of these projects have commenced and there are plans to progress these schemes into future periods. The charity also continues to assess the level of funds which are to be designated for specific projects in the future.

EXPRESSION OF GRATITUDE

On behalf of the staff and patients who have benefited from the improved services due to donations and legacies, the corporate trustee would like to thank all members of the public, patients, relatives and staff who have made charitable donations.

Your support makes these plans possible and to help the Charity please do consider making a donation. You can find out more information and make a donation on our website at <http://www.barnsleyhospitalcharity.co.uk>.

The corporate trustee would also like to pay tribute to our volunteers for their time, support and commitment to the Charity.



Chairman:

Date: 26 January 2024

Name :Sheena McDonnell, Chair

On behalf of the corporate trustee

**FUNDS HELD ON TRUST
ANNUAL FINANCIAL STATEMENTS 2022/23**

PRINCIPAL OFFICE

Barnsley Hospital NHS Foundation Trust, Gawber Road, Barnsley, South Yorkshire, S75 2EP.

STATUTORY BACKGROUND

The funds held on trust are registered with the Charity Commission and include funds in respect of Barnsley Hospital NHS Foundation Trust and until 22 December 2011 various funds relating to NHS Barnsley. As at the 22 December 2011 the funds held for NHS Barnsley were transferred by statutory instrument to South West Yorkshire Partnership NHS Foundation Trust "SWYPFT". The transfer was required to reflect the movement of provider services from NHS Barnsley to SWYPFT in line with Transforming of Community Services guidance. In relation to the transferred elements, the amounts were identified and agreed by the Trustees and SWYPFT in a process in accordance with guidance issued and managed by the Department of Health.

On the 1 May 2013, the Charity Commission confirmed that the name of the Charity had been changed to 'Barnsley Hospital Charity' from 'Barnsley District General Hospital NHS Trust General Purpose Charity and Other Related Charities'.

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

The main purpose of the charitable funds held on trust is to apply income for charitable purposes relating to the general or any specific purposes of the Barnsley Hospital NHS Foundation Trust or to purposes relating to the Health Service.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year. The trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the 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 judgments and estimates that are reasonable and prudent;
- * state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and business.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 provision 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.

Statement as to disclosure to our auditors

In so far as the Trustee is aware at the time of approving the Trustee annual report:

- * there is no relevant information, being information needed by the auditors in connection with preparing their report, of which the auditor is unaware; and
- * the Trustee, having made enquiries of directors have each taken all the steps that he/she is obliged to take as a director/trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

On behalf of the corporate trustee

Chair  Date 26 January 2024

Director  Date 26 January 2024

Statement of Financial Activities for the year ended 31 March 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£000	£000	Year ended 31 March 2023 £000	£000	£000	Year ended 31 March 2022 £000
Income from:							
Donations and legacies	2	758	188	946	919	82	1,001
Charitable activities	3	11	0	11	6	0	6
Unity Lottery		1	0	1	2	0	2
Investments	13.3	13	6	19	4	3	7
Total incoming resources		783	194	977	931	85	1,016
Expenditure on:							
Raising funds	5	109	4	113	98	13	111
Charitable activities							
- Purchase of new equipment	6	153	154	307	76	190	266
- Staff education and welfare	6	99	37	136	27	4	31
- Patient education and welfare	6	8	(46)	(38)	49	51	100
- Miscellaneous	6	10	2	12	6	3	9
		270	147	417	158	248	406
Total expenditure		379	151	530	257	261	517
Net gains/(losses) on investments	13.1	(24)	(2)	(26)	6	3	9
Net income/(expenditure) and movement in funds		380	41	421	681	(173)	509
Reconciliation of funds							
Fund balances brought forward	17	2,209	279	2,488	1,528	452	1,980
Fund balances carried forward	17	2,589	320	2,909	2,209	279	2,488

All gains and losses recognised in the year are included in the Statement of Financial Activities.

All amounts relate to continuing operations for the current and prior year.

There is no difference between the funds values for the current and prior year stated above and their historical cost equivalents.

Balance Sheet as at 31 March 2023

	Note	Unrestricted funds £000	Restricted funds £000	Total at 31 March 2023 £000	Unrestricted funds £000	Restricted funds £000	Total at 31 March 2022 £000
Fixed assets							
Investments	13	281	34	315	284	60	344
Total fixed assets		281	34	315	284	60	344
Current assets							
Debtors	14	12	0	12	3	0	3
Short term investments and deposits		1,000	0	1,000	0	0	0
Cash at bank and in hand		1,525	597	2,122	2,052	434	2,486
Total current assets		2,537	597	3,134	2,055	434	2,489
Liabilities							
Creditors: amounts falling due within one year	15	(106)	(6)	(112)	(130)	(215)	(345)
Commitments		(123)	(305)	(428)	0	0	0
Net current assets/(liabilities)		2,308	286	2,594	1,925	219	2,144
Total assets less current liabilities		2,589	320	2,909	2,209	279	2,488
Total net assets		2,589	320	2,909	2,209	279	2,488
The funds of the charity:							
Restricted funds	17.1	0	320	320	0	279	279
Unrestricted funds	17.2	2,589	0	2,589	2,209	0	2,209
Total charity funds		2,589	320	2,909	2,209	279	2,488

The notes at pages 14 to 21 form part of these financial statements.

The financial statements on pages 12 to 21 were approved by the Charitable Trustees Board on 26 January 2024 and signed on its behalf by Ms S McDonnell, Chair

Signed: 

Date 26 January 2024

Notes to the financial statements

1 Accounting policies

1.1 Basis of preparation

Barnsley Hospital Charity is registered in England and Wales Charity number 1058037. The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at fair value.

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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

In the preparation of the financial statements, due consideration has been given to the 'Implications of Covid-19 control measures and charity financial reporting' as issued by the Charities SORP Committee in March 2020.

As a qualifying entity the charity has taken the advantage permitted by FRS102, not to prepare a cash flow statement. The Charity is a member of a group where the parent of that group prepares publicly available consolidated financial statements which are intended to give a true and fair view and Barnsley Hospital Charity is included in the consolidation.

Going concern - The corporate trustee considers that there are no material uncertainties about the ability of Barnsley Hospital Charity to continue as a going concern. To date the Covid-19 pandemic has had a significantly positive impact on levels of donation income. There are no material uncertainties affecting the current year's financial statements.

In future years, the key risks to Barnsley Hospital Charity are a fall in income from donations or investment income but the trustees have arrangements in place to mitigate those risks.

1.2 Funds structure

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

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Those funds which are not restricted funds, are unrestricted funds which are sub analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes or which reflect the non-binding wishes of donors and unrestricted funds which are at the trustees' discretion, including the general fund which represents the charity's reserves.

The major funds held in each of these categories are disclosed in note 17.

1.3 Incoming resources

- a) 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 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 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.

- b) **Gifts in Kind**

- 1) Assets given for distribution by the funds are included in the Statement of Financial Activities only when distributed.
- 2) Assets given for use by the funds (e.g. property for its own occupation) are included in the Statement of Financial Activities as incoming resources when receivable.
- 3) Gifts made in kind but on trust for conversion into cash and subsequent application by the funds are included in the accounting period in which the gift is sold.

In all cases the amount at which gifts in kind are brought into account is either a reasonable estimate of their value to the funds or the amount actually realised. The basis of the valuation is disclosed in the annual report.

Notes to the financial statements**1 Accounting policies (continued)****1.3 Incoming resources (continued)****c) 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:

Confirmation has been received from the representatives of the estate(s) that probate has been granted.

The executors have established that there are sufficient assets in the estate to pay the legacy.

Any conditions attached to the legacy are either within the control of the charity or have been met.

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.

d) Investment income

Investment income consists of dividends and interest received from the managed portfolio and also bank deposit account interest. An Investment income credit recharge is calculated and allocated over both restricted and unrestricted funds based on the average balance of the funds over the past five years.

1.4 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.

1.5 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.

A constructive obligation arises when:

We have communicated our intention to award a grant to a recipient who then has a reasonable expectation they will receive a grant.

We have made a public announcement about a commitment which is specific enough for the recipient to have a reasonable expectation that they will receive a grant.

There is an established pattern of practice which indicates to the recipient that we will honour our commitment.

The trustees have control over the amount and timing of grant payments and consequently where approval has been given by the trustees and any of the above criteria have been met then a liability is recognised. Grants are not usually awarded with conditions attached. However, when they are then those conditions have to be met before the liability is recognised.

Where an intention has not been communicated, then no expenditure is recognised but an appropriate designation is made in the appropriate fund. If a grant has been offered but there is uncertainty as to whether it will be accepted or whether conditions will be met then no liability is recognised but a contingent liability is disclosed.

1.6 Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, costs of administration, internal and external audit costs and IT support. Support costs have been apportioned between fundraising costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 9.

1.7 Fundraising costs

The costs of generating funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities or the costs incurred in undertaking trading activities in furtherance of the charity's objects. The costs of generating funds represent fundraising costs. Fundraising costs include expenses for fundraising activities and a fee paid to a related party, Barnsley Hospital NHS Foundation Trust. The fee is used to pay the salaries and overhead costs of the Hospital's fundraising office.

Notes to the financial statements**1 Accounting policies (continued)****1.8 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 6.

1.9 Fixed asset investments

Investments are a form of basic financial instrument. Fixed asset investments are initially recognised at their transaction value and are subsequently measured at their fair value (market value) as at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year. Quoted stocks and shares are included in the balance sheet at the current market value quoted by the investment analyst, excluding dividend. Other investments are included at the trustees' best estimate of market value.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors. Further information on the investments of Barnsley Hospital Charity can be found in note 13.

2.0 Debtors

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

2.1 Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, in an interest bearing current account.

2.2 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. Amounts which are owed more than a year are shown as long term creditors.

2.3 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening carrying value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening carrying value (or purchase date if later).

2.4 Pooling Scheme

Following the deed created on 15 August 1996, Barnsley District General Hospital NHS Trust General Purpose Charity and other Related Charities was registered as one fund with the Charities Commission on 17 March 1998. The fund currently operates a pooling scheme whereby there are now 28 individual funds within the one scheme. This was impacted as at 22 December 2011 when the fund held for NHS Barnsley was transferred by statutory instrument to SWYPFT for a cash transfer value of £181,000. The Charities Commission confirmed on 1 May 2013 the name change of the Charitable Funds to Barnsley Hospital Charity.

2.5 Taxation

The Charity is a registered charity and as such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

2.6 Critical accounting judgements, estimates and assumptions

The preparation of the accounts requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based upon historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the financial year in which the estimate is revised if the revision affects only that financial year, or in the financial year of the revision, and future financial years, if the revision affects both current and future financial years. The estimates and judgements that have had a significant effect on the amounts in the accounts are outlined below.

Expense accruals - in estimating expenses that have not yet been charged for, management have made a realistic assessment based on costs actually incurred in the year to date, with a view to ensuring that no material items have been omitted.

Investments - the charity holds a number of fixed asset investments at market value. Given the nature of these assets the Charity seeks the external support of an appropriately qualified analyst (Investec) to provide a market value of the assets at the balance sheet date.

Notes to the financial statements**2 Income from donations and legacies**

	Unrestricted funds £000	Restricted funds £000	2023 Total £000	Unrestricted funds £000	Restricted Funds £000	2022 Total £000
Donations from individuals	654	158	812	887	82	969
Legacies	104	30	134	32	0	32
Total	758	188	946	919	82	1,001

Donations from individuals are gifts from members of public, relatives and patients and staff. Further details are included in the Annual Report.

3 Incoming resources from charitable activities

	Unrestricted funds £000	Restricted funds £000	2023 Total £000	Unrestricted funds £000	Restricted Funds £000	2022 Total £000
Miscellaneous income	11	0	11	6	0	6
Total	11	0	11	6	0	6

The charity received miscellaneous income which is neither donations, legacies or Gifts in Kind for example gifted commissions.

4 Role of volunteers

Like many charities, Barnsley Hospital Charity enlists the support of volunteers to achieve its objectives.

In the year ended 31 March 2022 there were 13 such volunteers (31 March 2022 - 12). The volunteers primarily assist in fundraising activities.

In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in these financial statements.

5 Analysis of expenditure on raising funds

	Unrestricted funds £000	Restricted funds £000	2023 Total £000	Unrestricted funds £000	Restricted Funds £000	2022 Total £000
Fundraising costs	99	0	99	90	7	97
Support costs	10	4	14	8	6	14
Total	109	4	113	98	13	111

Allocation of total fundraising costs between the Tiny Hearts fund from 1 April 2019 and the Make a Memory fund from 1 April 2020 with the General Fund is based on a pro-rata of the donation totals into these two funds as a percentage of total donations.

6 Analysis of charitable expenditure

	Grant funded activity £000	Support costs £000	Total 2023 £000	Total 2022 £000
Purchase of new equipment	303	4	307	266
Staff education and welfare	118	18	136	31
Patient education and welfare *	(43)	5	(38)	100
Miscellaneous **	8	4	12	9
	386	31	417	406

* This is a reduction of expenditure due to the reversal of approved commitments no longer required.

** includes Investment and legacy tracking service fees.

The charity did not undertake any direct charitable activities on its own account during the year. All of the charitable expenditure was in the form of grant funding. Grants were approved in favour of the partner organisations being Barnsley Hospital NHS Foundation Trust to carry out activities to further the objectives of the Charity. the charity incurred expenditure with the third parties in pursuance of those grants or reimbursed expenditure incurred by them.

Notes to the financial statements**7 Analysis of grants**

The charity does not make grants to individuals. All grants are made to Barnsley Hospital NHS Foundation Trust or other institutions to provide for the care of NHS patients in furtherance to our charities aims. All grant support was given to Barnsley Hospital NHS Foundation Trust. The total cost of making grants, including support costs, is disclosed on the face of the Statement of Financial Activities and the actual funds spent on each category of charitable activity is disclosed in note 6.

All grant expenditure was awarded to the institution Barnsley Hospital NHS Foundation Trust analysed as follows:
In 2022/23 there were 43 such grants amounting to £332,000 (2021/22: 81 grants amounting to £376,000).

8 Movement in funding commitments

	Total	Total
	2023	2022
	£000	£000
Opening balance at 1 April	285	258
Additional commitments made during the year	221	244
Amounts paid during the year	(78)	(217)
Closing balance at 1 April	428	285

As described in note 7, the charity awards a number of grants in the year. Many grants are awarded and paid out in the same financial year. However, some grants, especially those relating to research and development or for funding specific posts are multi year grants paid over a longer period.

9 Allocation of support costs and overheads

Support and overhead costs are allocated between fundraising activities and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of a charity.

Support costs, which include governance costs and management charge are recharged across all funds to include both restricted and unrestricted funds. The support charge is calculated and allocated over restricted and unrestricted funds based on the average balance of the fund over the past five years. Once calculated the support charge is allocated over areas of expenditure based upon accounting transactions carried out in the period.

	Raising funds	Charitable activities	2023	2022
	£000	£000	Total	Total
	£000	£000	£000	£000
Governance costs	8	1	9	10
Management charge	24	11	35	34
	32	12	44	44

	Unrestricted funds	Restricted funds	2023	2022
	£000	£000	Total	Total
	£000	£000	£000	£000
Raising funds	10	4	14	14
Charitable activities	22	8	30	30
	32	12	44	44

10 Trustees' remuneration, benefits and expenses

The trustee is defined as the corporate trustee which does not constitute employment with the charity. Accordingly no Trustees are paid any remuneration nor receive any other benefits and expenses from employment with the charity.

11 Analysis of staff costs and remuneration of key management personnel

Barnsley Hospital Charity considers its key management personnel to be the corporate trustee for which there is no remuneration. There are no employees of the charity, clerical and transaction services are detailed further in note 18.

12 Auditor's and independent examiner's remuneration.

The auditor's remuneration was £5,000 (2022: £5,000). No additional work was undertaken (2022: £Nil).

13 Fixed asset investments**13.1 Movement of fixed asset investments**

	2023	2022
	£000	£000
Market value at 1 April	342	332
Add: additions to investments at cost	117	90
Less: Disposals at carrying value	(123)	(89)
Net gains/(losses) on investments	(26)	9
Market value at 31 March	310	342

13.2 Fixed asset investments by type

	2023	2022
	Total	Total
	£000	£000
Other investments	310	342
Cash held as part of the investment portfolio	5	2
	315	344

Original cost of total Investments at 31 March 2023 is £307,205 (as at 31 March 2022 - £307,981). All investments are carried at their fair value.

Fixed assets investments with a holding of over 5% in the managed fund are as follows:

	2023			2022		
	%	Holding	Market value £000	%	Holding	Market value £000
FP Wheb Ast Mgt Fd FP Wheb Sust Fd D GBP Dis Sett	5.16%	8,040	16	N/A	N/A	N/A
RLum Limited RL Sustainable Ldrs Tst D Acc	6.66%	7,165	21	6.11%	7,165	21
Threadneedle Inv UK Eqty	N/A	N/A	N/A	6.71%	11,958	23
Vanguard Funds Plc FTSE 100 Ucits Etf GBP D	6.17%	575	19	5.59%	575	19
Investments where holding is less than 5% of the total			254			279
Market value of listed investments						
Investment cash			5			2
			315			344

Note 1 - n/a indicates table values not displayed as at period end since holdings less than 5%.

The Trustee believes that the carrying value of the investments is supported by their underlying net assets.

Barnsley Hospital Charity investments are mainly traded in markets with good liquidity and high trading volumes. Barnsley Hospital Charity has no material investment holdings in markets subject to exchange controls or trading restrictions. In 2015/16 all holdings in UK equities were changed to collective only.

Barnsley Hospital Charity does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for the longer term yield total return and historic studies of quoted financial instruments have shown that volatility in any particular 5 year period will normally be corrected.

13.3 Analysis of gross income from investments

	Unrestricted funds	Restricted Funds	2023 Total £000	Unrestricted funds	Restricted funds	2022 Total £000
Investments	4	2	6	4	3	7
Bank interest received	9	4	14	0	0	0
	13	6	20	4	3	7

14 Debtors

	2023	2022
	£000	£000
Amounts falling due within one year:		
Other debtors	12	3
Total debtors falling due within one year	12	3

14.1 As at 31 March 2023 the Charity has received notifications of legacies for which there are uncertainties as to their amounts and which cannot be reliably estimated. A contingent asset exists as at 31 March 2023 for £Nil until all the conditions for income recognition are met (as at 31 March 2022- £Nil).

15 Analysis of liabilities

Creditors : amounts falling due within one year	2023	2022
	£000	£000
Trade creditors	112	17
Accruals *	428	258
	540	275

* Includes commitments of £428,000 being restricted £123,000 and unrestricted £305,000 (2021/22 £285,000 being restricted £214,000 and unrestricted £71,000).

Notes to the financial statements

16 Analysis of cash and cash equivalents

All cash and cash equivalents are held on an interest bearing instant access account with Lloyds bank plc and represent restricted appeals to fund specific equipment or funds held to facilitate cash flow and the fulfilment of obligations to make grant payments. No cash or cash equivalents or current asset investments were held in non-cash investments or outside of the UK. All of the amounts held on interest bearing deposits are available to spend on Charitable activities.

17 Analysis of charitable funds

	Balance 31 March 2023 £000	Incoming resources £000	Resources expended £000	Gains and losses £000	Balance 1 April 2022 £000	Incoming resources £000	Resources expended £000	Gains and losses £000	Balance 1 April 2021 £000
17.1 Restricted income funds									
Coronary Care	46	14	(1)	0	33	1	(2)	0	34
Phyllis Pierrepont	(3)	0	(1)	0	(2)	0	(1)	0	(1)
Occupational Therapy The Well	2 126	0 15	(1) (73)	0 (1)	3 185	0 20	0 (6)	0 1	3 170
Dermatology Trust Fund	7	0	0	(1)	8	0	0	0	8
Jaxon's Gift	7	1	0	0	6	2	0	0	4
Make a Memory Appeal	101	86	(29)	0	44	52	(58)	1	49
Covid	32	76	(44)	0	0	9	(81)	0	72
Tiny Hearts Appeal	2	2	(2)	0	2	1	(113)	1	113
Total	320	194	(151)	(2)	279	86	(261)	3	452

Details of the objectives/ restrictions on these funds are as follows;

- Occupational Therapy - a bequest which was to be used to enhance the therapy activities received by patients to enable their rehabilitation.
- Phyllis Pierrepont - a bequest for the use and benefit of the Chemotherapy Department. It has been agreed to transfer circa £2,000 from the general reserve to reverse this overdrawn fund balance.
- Coronary Care - was designated as restricted further to a review of the fund.
- The Well - for complementary therapy services.
- Jaxon's Gift - for use towards projects supporting bereaved families.
- Dermatology Trust Fund - to satisfy the stipulation of the bequest.
- Tiny Hearts Appeal - funds used solely for the purpose of creating, furnishing and equipping a brand new, state of the art, special care baby unit at Barnsley Hospital.
- Make a Memory Appeal - providing environmental improvements and equipment/services to benefit patients with dementia.
- Covid 19 - to support, recognise and benefit staff and patient's needs.

The assets in respect of both restricted and unrestricted funds are considered to be liquid for the purposes of the expected expenditure over the the course of the next year.

	Balance 31 March 2023 £000	Incoming resources £000	Resources expended £000	Gains and losses £000	Balance 1 April 2022 £000	Incoming resources £000	Resources expended £000	Gains and losses £000	Balance 1 April 2021 £000
17.2 Unrestricted funds									
General Reserve	933	(691)	(114)	(2)	1,740	832	(204)	2	1,110
Medicine General	79	10	(3)	(1)	73	11	(9)	0	71
Intensive Care Unit	49	16	(25)	0	58	13	(2)	0	47
Childrens	57	6	(8)	0	59	7	(20)	0	72
SCBU	73	17	(26)	0	82	65	(1)	0	18
General Designated Fund	1,217	1,338	(120)	(1)	0	0	0	0	0
Other unrestricted funds	181	87	(83)	(20)	197	3	(20)	4	210
Total	2,589	783	(379)	(24)	2,209	931	(256)	6	1,528

The unrestricted funds balance noted above is made up of 20 unrestricted funds. Excluding the general reserve these funds include donations from donors who have indicated their non binding wishes when making their generous gifts. The general reserve includes all donations for which a donor has not expressed a preference as to how the funds shall be spent. All unrestricted funds are applied for the purposes of the funds held on trust (refer page 10) at the absolute discretion of the corporate trustee.

The trustees set an opening or closing balance of £49,740 or above as the threshold for the separate reporting of unrestricted funds. Within 2021/22 financial year it was agreed that an allocation of unrestricted were to be designated for specific projects. In year £1,330,000 of unrestricted funds were allocated as designated funds. In 2022/23 £120,000 has been spent or committed leaving a value resulting in a balance of designated funds as at 31 March 2023 of £1,217,000

Notes to the financial statements**18 Related party transactions**

The Charitable Fund has made revenue and capital grant payments of £332,000 (2022: £376,000) which was all to its parent Barnsley Hospital NHS Foundation Trust (refer note 20). The activities of the parent are those of a Foundation Trust. The Board of Trustees (whose names are listed below) are also members of the Board of directors of Barnsley Hospital NHS Foundation Trust.

None of the trustees or members of the Barnsley Hospital NHS Foundation Trust board or parties related to them has undertaken any transactions with the Charitable Funds or received any benefit from the charity in payment or kind. The trustees received no honoraria or emoluments in the year. There were no expenses paid to Trustees.

The Barnsley Hospital NHS Foundation Trust makes a number of clerical and transaction services available to the charity, by agreement with the trustees. These include:

- Fundraising services and office cost of £111,000 (£111,000 in 2021/22) - see note 5.

- Management charge at a cost of £35,000 (£34,000 in 2021/22) in relation to Trust staff regarding their time spent on the Charitable Funds finance and administration which are included within support costs - see note 9.

The charges made by the Barnsley Hospital NHS Foundation Trust constitute the costs of the fundraising office. The amounts paid for the management charge are subject to agreement and are set at an amount on an arms length basis since it allows Barnsley Hospital NHS Foundation Trust to recover its costs.

The Corporate Trustee is Barnsley Hospital NHS Foundation Trust. The Directors of Barnsley Hospital NHS Foundation Trust who served in the year and up to the approval of the annual report and accounts are as follows :

Mr C Thickett	Director of Finance
Ms J Murphy	Director of Nursing and Quality
Dr R Jenkins	Chief Executive
Mr R Kirtton	Chief Delivery Officer and Deputy Chief Executive
Mr S Ned	Director of Workforce
Dr S Enright	Medical Director
Mr T Lake	Chairman (left 6 May 2022)
Ms S McDonnell	Chair (from 7 May 2022)
Mr K Clifford OBE	Non Executive Director
Mr N Mapstone	Non Executive Director
Mrs S Ellis	Non Executive Director (from 1 January 2023)
Ms R Moore	Non Executive Director (left 20 September 2022)
Mr P Hudson	Non Executive Director (left 31 December 2022)
Dr G Francis	Non Executive Director (from 1 January 2023)
Mr D Plotts	Non Executive Director (from 16 November 2022 - previously Associate Non Executive Director)
Mr S Radford	Associate Non Executive Director
Mr H Zaman	Associate Non Executive Director
Mr N Murphy	Associate Non Executive Director (from 1 January 2023)
Ms N Ruhu-Khan	Associate Non Executive Director (from 1 January 2023)

19 Events after the end of the reporting period

There were no such events.

20 Ultimate Parent Undertaking and Controlling Party

The ultimate parent and controlling parent of Barnsley Hospital Charity is Barnsley Hospital NHS Foundation Trust, which is under the ultimate control of the Department of Health and Social Care. The financial statements of Barnsley Hospital Charity will be consolidated into those of the ultimate parent Barnsley NHS Foundation Trust. The consolidated financial statements of Barnsley Hospital NHS Foundation Trust are available from Gawber Road, Barnsley, S75 2EP.

BARNSELY HOSPITAL CHARITY

INDEPENDENT AUDITORS' REPORT

TO THE TRUSTEES OF BARNSELY HOSPITAL CHARITY

Opinion

We have audited the financial statements of Barnsley Hospital Charity (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable incorporated organisation or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the Charity and the sector in which it operates to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, application of cumulative audit knowledge and experience of the sector.

We determined the principal laws and regulations relevant to the Charity in this regard to be those arising from the Charities Act 2011, Local tax laws and regulations, Anti Money Laundering Legislation and Bribery Act 2010. We determined the principal laws and regulations relevant to the Charity in this regard to be those arising from the Charities Act 2011, Local tax laws and regulations, Anti Money Laundering Legislation and Bribery Act 2010.

BARNSELEY HOSPITAL CHARITY
INDEPENDENT AUDITORS' REPORT (CONTINUED)
TO THE TRUSTEES OF BARNSELEY HOSPITAL CHARITY

We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the Charity with those laws and regulations. These procedures included, but were not limited to; a review of the Board minutes throughout the year and post year end. A review of general ledger transactions and discussions with management.

We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, including the potential for management bias identified in relation to the provisions and estimates and and we addressed this by challenging the assumptions and judgements made by management when auditing that significant accounting estimate.

As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included but were not limited to: the testing of journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditors' report.

Use of our 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. Our audit 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 auditors' 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 audit work, for this report, or for the opinions we have formed.

Mrs Victoria Jane Davies (Senior Statutory Auditor)
for and on behalf of GBAC Limited

26 January 2024
.....

Statutory Auditor



Old Linen Court
83-85 Shambles Street
Barnsley
South Yorkshire
S70 2SB

GBAC Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under Part 42 of the Companies Act 2006.

BARNSELY HOSPITAL CHARITY

England & Wales - Charity number 1058037

Accounts

BARNSELY HOSPITAL CHARITY

ANNUAL REPORT
Including
ANNUAL ACCOUNTS
Year ended 31 March 2022

Charity Registration Number: 1058037

**AS INCORPORATED BY DEED IN THE FORM OF
THE MODEL DECLARATION OF TRUST
DATED 15 AUGUST 1996**

**BARNSELEY HOSPITAL CHARITY ANNUAL REPORT
REGISTERED CHARITY NUMBER 1058037**

FOREWORD

The Barnsley Hospital Charity Annual Report and Accounts for the year ended 31 March 2022 have been prepared by the corporate trustee in accordance with the Charities Act 2011. The annual report and accounts include all the separately established funds for which Barnsley Hospital NHS Foundation Trust ('The Trust') is the sole corporate trustee of the Charity. The Trust provides a full range of district hospital services to the local community and surrounding area.

The Trust is the key related party of the Charity (refer note 18 of Financial Statements for further details). Details of all the Directors of the Trust for the year and up to the date of approval of the Annual Report and Accounts are listed below (* denotes membership of Charitable Funds Committee):

CHAIR

Mr T Lake * (left 6 May 2022) Ms S McDonnell * (from 7 May 2022)

EXECUTIVES:

Dr R Jenkins
Chief Executive

Mr S Ned
Director of Workforce

Mr C Thickett *
Director of Finance

Ms J Murphy *
Director of Nursing and Quality

Mr R Kirton
Chief Delivery Officer and Deputy Chief Executive

Dr S Enright
Medical Director

NON- EXECUTIVES:

Mr N Mapstone

Ms R Moore *

Mr S Radford * (from 11 October 2021)

Mrs S Ellis

Mrs K Firth * (left 30 September 2021)

Mr P Hudson

Mr K Clifford OBE

ASSOCIATE

NON- EXECUTIVES:

Mr D Plotts (from 1 October 2021)

Mr H Zaman (from 1 October 2021)

OUR OBJECTIVES, ACTIVITIES AND PUBLIC BENEFIT

By raising new money and with careful management of our existing funds, the Charity provides a public benefit by making grants to the Trust and the organisations it works with in order to fulfil the objectives, being:

The main purpose of the charitable funds held on trust is to apply income for charitable purposes relating to the general or any specific purposes of the Barnsley Hospital NHS Foundation Trust or to purposes relating to the Health Service.

Grants are made in accordance with charity law, our constitution and the wishes and directions of donors. In making grants we endeavour to reflect the wishes of patients and staff by directing funds towards areas they tell us are most in need. During the year 2021/22 grants totalling £376,000 were made. When considering where to focus our attention the corporate trustee has regard to the Charity Commission's guidance on public benefit and what this means for the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Principal Office: **Barnsley Hospital NHS Foundation Trust**
Gawber Road
Barnsley
South Yorkshire
S75 2EP

Principal Professional Advisers:

Banker: **Lloyds TSB Plc**
Market Hill
Barnsley
S70 2PP

Investment Advisor: **Investec Wealth and Investment**
30 Gresham Street
London
EC2V 7QN

Auditor **GBAC**
Old Linen Court
83-85 Shambles Street
Barnsley
South Yorkshire
S70 2SB

Trustee arrangements, structure, governance and management

The Charity was incorporated by deed in the form of the model declaration of trust dated 15 August 1996 as an “umbrella charity”, registration number 1058037; this registration is in accordance with the Charities Act 2011. The fund comprises both general and special purpose funds. 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 relevant guidance and legislation by the corporate trustee.

The Charity is constituted of 28 individual funds, being 9 restricted and 19 unrestricted as at 31 March 2022. The notes to the financial statements distinguish the types of fund held and disclose separately all material funds.

The Trust is the sole corporate trustee of the Charity. The corporate trustee’s responsibilities are therefore carried out by the Trust’s Board of Directors. The board is appointed in accordance with the Trust’s constitution. Details of the Trust’s board membership can be found in its annual report and on its website and also as above (page 1).

The Trust Board meets as necessary as corporate trustee via the ‘Charitable Trustee Board’.

The Charitable Trustee Board approved the establishment of the Charitable Funds Committee ‘the Committee’ under agreed Terms of Reference. The main purposes and duties of the Committee are to:

- i) Provide detailed scrutiny of charitable trustee matters in order to provide assurance and raise concerns (if appropriate) to the Charitable Trustees Board.
- ii) Making recommendations, as appropriate, on charitable trustee matters to the Charitable Trustees Board.
- iii) To equitably manage the charitable funds of the Trust in accordance with Department of Health and Social Care guidance and statutory and Charity Commission requirements.
- iv) consider Bid requests and approve expenditure up to the agreed delegated financial limits.

Under the scheme of delegated authority, approved by the Board of Directors, the Director of Finance has responsibility for the day-to-day management of the Charitable Fund.

Administratively, a senior member of staff from the Finance Department supports the Committee. The accounting records and the day-to-day administration of the funds are dealt with by the Financial Accounts Department of the Trust.

The corporate trustee, as trustee of the funds, has an overall responsibility for the governance of the Charity in accordance with the legal requirements which includes the management of funds and distribution of the monies. The charitable funds available for spending are allocated to specialties within the Trust’s clinical business unit management structure. The corporate trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund. The corporate trustee respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff.

The Committee undertook a full effectiveness review of its performance for the year. This assurance report was noted by the corporate trustee and accordingly provided a measure of success in the reporting period.

Our fundraising practices

The fundraising department follow the Fundraising Regulator's Code of Fundraising Practice. The code of practice forms part of the induction of new staff/volunteers and updates are circulated and shared. The charity team have monthly planning meetings which reflect the code of practice and what this means for future fundraising ensuring that the code is embedded within charity operations. Continuous review is undertaken of working practices to ensure they are compliant. Volunteer fundraisers are also provided with a briefing and mentoring support from staff.

All direct marketing is undertaken by the fundraising department to ensure that it is not unreasonably intrusive or persistent. Contact is made through direct marketing to external supporters a maximum of four times a year but usually annually. All marketing material contains clear instructions on how a person can opt out and be removed from mailing lists.

Members of the fundraising department organise fundraising events and co-ordinate the activities of our supporters both in the hospital and in the wider community on behalf of Barnsley Hospital Charity. Volunteers recruited by the Trust support the fundraising team's activities both within and outside the hospital. The charity does not use professional fundraisers and has no commercial participation agreements within this period. The charity has had no complaints in relation to fundraising activity within the period.

TRAINING FOR THE CORPORATE TRUSTEE

Members of the Board of Directors are subject to an induction programme on appointment to the Board. Further training is available on request and is provided as and when required.

EXPENDITURE AND RESERVES POLICY

The expenditure of donated funds shall be conditional upon the goods/ services being within the terms of the appropriate fund and also that the expenditure does not lead the Charitable Funds into further payments, which have not been agreed and funded.

The Charity is funded by donations and/or legacies received from patients, relatives, and the general public and other external organisations. The overall strategy is to meet its charitable objectives by the following means:

- Patients amenities and welfare – purchase of small equipment, provision of services and the provision of facilities not normally provided by or in addition to the normal NHS provision;
- Staff amenities and welfare – providing staff facilities that improves staff well-being and also the education of staff over and above what would normally be provided by the NHS;
- Contributions to NHS expenditure – anything which does not fit in to the above, e.g. capital equipment (over £5,000); and
- Research and Development.

Reserves are held by the Charity to meet the future potential commitments of the Funds held.

The overall policy aim is that donated monies should be spent as soon as practicable in line with the purpose of the charity, as opposed to a deliberate programme of building up capital investments.

In practice, this will ensure that the Charitable Funds will aim to spend, each year, all income received including investment income.

The corporate trustee considers the total funds of the Charitable Funds should be at a minimum of £200,000 whilst the reserves should not reduce below £95,000. At 31 March 2022 the Charitable Funds currently has total funds of £2,488,000 including reserves of £913,000 (calculated as total unrestricted funds of £2,209,000 less designated funds of £1,296,000) and accordingly holds an excess over the minimum reserves. The aim is that the level of expenditure is to increase over and above new donations during the course of a reasonable timeframe to achieve these levels of minimum protected investments.

In 2021/22 the corporate trustee agreed £1,330,000 of the existing unrestricted funds to be designated funds. As at 31 March 2022 the balance of designated funds was £1,296,000. A further allocation of unrestricted funds to designated funds is being discussed. The Charity intends that designated funds are spent within a reasonable period of receipt. The expenditure and reserves policy will continue to be reviewed in the future as considered necessary.

In addition, where it is prudent to do so, the Charitable Funds will agree to fund one off projects from reserves. This policy over time will reduce the size of the investment portfolio, assuming the continuance of the past level of donations. The corporate trustee will be advised on the level of investments the Charitable Funds needs to protect, in order to support the recurrent expenditure from such sources.

The following authorisation limits were applied during the year:

All expenditure on Charitable Funds was approved by the Committee. A bid had to be submitted on the approved documentation and signed by the authorised signatory – depending on the fund, signatories include: a Clinical Director, General Manager, Chief Operating Officer, Associate Director of Operations, Director of Operations, Director of Finance, Associate Director of Nursing, Head of Midwifery, Director of Nursing and Quality, Chief Executive and members of the Executive team who are not Executive Directors nor Non Executive Directors of the Trust.

PARTNERSHIP WORKING AND NETWORKS

The Trust is the main beneficiary of the Charity and is a related party by virtue of being the corporate trustee of the Charity. By working in partnership with the Trust, the Charitable Funds are used to best effect. When deciding upon the most beneficial way to use Charitable Funds, the corporate trustee has regard to the main activities, objectives, strategies and plans for the Trust.

RISK MANAGEMENT POLICY

The corporate trustee is responsible for managing risk issues for the Charity, which is underpinned by the internal policies and procedures of the Trust, including:

- Code of Conduct and Code of Accountability;
- Standing Orders;
- Standing Financial Instructions and Scheme of Delegation; and
- Fraud Policy and Response Plan.

The Charity has agreed ongoing to adopt all Trust policies where relevant.

This list of documents is not exhaustive but governs how the corporate trustee must operate and the issues it must consider. However, the corporate trustee must also be aware of the statutory framework in which it operates, specifically in relation to the charitable status as well as the wider NHS environment. With regards to investments, the corporate trustee adopts a managed fund approach by engaging a professional advisor. This is detailed further in the Investment Policy below.

In addition to these, the corporate trustee considers specific risk issues on a regular and on-going basis.

As part of the business planning exercise carried out during the year, the corporate trustee has considered the major risks to which Barnsley Hospital Charity is exposed. Systems have been reviewed and steps identified to mitigate those risks. Consideration of two risks within the Covid-19 climate or another major incident e.g. an economic downturn are detailed below:

i) Future levels of income

The Charity is reliant on donations to allow it to make grants to NHS bodies. If income falls, then the charity would not be able to make as many grants or enter into longer term commitments with the NHS bodies it supports.

The charity mitigates the risk that income will fall by engaging with the Fundraising Department. That Department comprises dedicated fundraising experts who work with the Trust as well as the Charity to provide a co-ordinated approach to raising funds. Consideration is made as to ongoing development of virtual fundraising and new ways of engaging supporters. The public's support of the NHS has been demonstrated through increased donations during the Covid-19 pandemic, particularly the national emergency appeal managed by NHS Charities Together.

ii) Fall in investment returns

The Charity generates additional income from investing elements of its cash balances so the corporate trustee considers the loss of investment income to be a major financial risk. This risk is increased as a result of the impact of the Covid-19 pandemic on the stock market. The risk is mitigated by retaining expert investment managers, having a diversified investment portfolio and regularly reviewing that portfolio. The corporate trustee makes use of benchmarking information when reviewing the portfolio.

INVESTMENT POLICY

The corporate trustee reviews the investment policy on a regular basis and considers that the most appropriate policy to adopt is one which is consistent with the Standing Financial Instructions of the Trust and as such the Investment Policy of the Charity has been produced in line with these instructions; "Donated Funds pending their expenditure" shall be invested by the Director of Finance subject to statutory requirements, principally, the 1961 Trustee Investment Act as superseded by the Trustees Act 2000 implemented from 1 Feb 2001.

This Act imposes a duty on the corporate trustee when exercising its powers of investment to consider the need for diversification in order to reduce the risk of loss should an investment fail.

In addition, the corporate trustee, in line with the ethos of promoting patient care, attempts to ensure that all investments are ethically and environmentally sound, and are not opposed to the 'purpose' of the Charity. In particular, the corporate trustee requires that no investment be made directly into companies involved in the tobacco industry. This restriction excludes collective investments.

In all other respects, the corporate trustee considers that it should adopt a balanced attitude to investment risk. In adopting this profile, the corporate trustee is aware that capital and income will fluctuate in value in order to obtain the potential for greater medium to long-term benefits.

The Charitable Funds have a designated fund whereby the investment advisors are responsible for the day-to-day movements in investments (this is subject to review every three years or

sooner). The advisors for the last financial year were Investec Wealth and Investment. The policy is to seek a balanced return from income and capital growth at a moderate level of risk.

A quarterly report is received from the Charitable Fund's investment brokers on the performance of the portfolio.

The portfolio was moved into the Master Portfolio Service of Investec Wealth and Investment Ltd on 14 March 2016. In 2020/21 as the portfolio value exceeded £150,000, it was transferred into the Bespoke Discretionary Managed Service in December 2020.

As at 31st March 2022, the portfolio was valued at £343,680 (as at 31 March 2021 £338,375). This represented a gross return of 4.44% compared to 8.668% for the benchmark. On a net basis, the portfolio delivered 3.43%.

PUBLIC BENEFIT, SIGNIFICANT ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR ENDED 31 MARCH 2022

Our key aim is to serve the NHS patients of Barnsley Hospital NHS Foundation Trust for the public benefit. By funding research, services and equipment we are able to help the NHS body and other organisations we work with to provide care to their patients which goes beyond that which they are funded to provide.

The finances of the Charity are primarily dependent upon donations and legacies. The income is detailed in the table below, together with the main expenditure headings. An adequate cash balance and financial investment portfolio is maintained in order to continue to support the Charity.

The main achievements of the charity included consolidating the fundraising function, which consequently has contributed to charitable income and enabling expenditure to further the legal objectives. Accordingly, the Charities work has made a difference to the circumstances of its beneficiaries and given wider benefits to society as a whole. In the year funds were approved from the Covid fund to build a Wellbeing garden at the Hospital and also for smaller items such as staff therapy sessions. Expenditures were also approved for various initiatives in regards to staff wellbeing and staff welfare facilities from the designated funds. Other examples of achievements to contribute to income and facilitate expenditure are detailed below which are also explanatory in regards the significant activities undertaken to further the charity's legal purposes and for the public benefit.

The Charity has further consolidated the fundraising strategy which has been developed to continue to support the fundraising infrastructure to support the charity fundraising, to build existing revenue streams, to identify new opportunities, to drive capital project funding, to further engage staff in both applying for and raising charitable funds for their working area and to assure the corporate trustee on charity performance, sustainability and risk management.

How we funded our work, our achievements and performance

The following figures are taken from the full accounts which carry an unqualified audit report, if more details are required please refer to the full accounts. This part of the annual report comments on key features of those accounts. In this section we firstly explain how we raised the money and then how we spent it.

Income

The Charity continues to rely on corporate donations and donations from the general public as its main sources of income. The Make a Memory fund was also a significant income source in the

year for which the performance of this material fundraising activity is measured against the objective of this Appeal.

The sources of income are detailed below:

£	TYPE OF INCOME
1,001,000	Donations and legacies
7,000	Investments
8,000	Other sources
1,016,000	TOTAL

Expenditure

During the financial year, the Charity has continued to be active in committing funds in supporting a wide range of charitable and health related activities benefiting both patients and staff. In summary these are detailed below:

£	TYPE OF EXPENDITURE
100,000	Patients' education and welfare
266,000	Purchase of new equipment for benefit of patients
31,000	Staff Education and Welfare
111,000	Cost of Generating Funds
9,000	Miscellaneous
517,000	TOTAL

Note 1–Support costs of £44,000 have been allocated to the above expenditure rows as further detailed in the Financial Statements.

At the end of the reporting period as at 31 March 2022 there was a positive net movement in funds for the year of £508,000 which resulted in a period end total fund value of £2,488,000 and cash equivalents of £2,486,000.

Examples of Expenditure in Year

Examples of expenditure in the year are as follows:

Some examples of the successful bids made to the Committee of Barnsley Hospital Charity in the last year for use of the Charitable Funds included:

- £1758 Community Paediatrics Toys for Clinic.
- £1,000 Pastoral support for midwives – Bid to enhance the environment available to midwives when seeking support from Professional Midwifery Advocates by providing a comfortable, welcoming and safe space.
- £210 for Neonatal unit Christmas presents for babies who were inpatients at Christmas.
- £ 996 Comfort care room project for the End of life care team – to provide sleeping facilities for relatives of patients.
- £700 to acquire a static bike for use in the physiotherapy department.
- £ 585 sensory equipment and toys to enhance patients with sensory needs and hospital

stays.

- £8,995 Energy Pod for Main Theatres staff to support staff mental health and wellbeing for a workforce which has been under significant pressure with the Covid 19 pandemic.

Accordingly, the above examples illustrate some issues the charity looks to tackle and shows the changes or differences it seeks to make through its activities.

PLANS FOR FUTURE PERIODS

The Barnsley Hospital Charity team supported by volunteers will continue to build on our supporter base to develop the charity and support patients, staff and volunteers with activities, services and equipment which is over and above that which government funding provides for. A revised fundraising strategy has been developed which will see us maximise all aspects of income including delivering a full calendar of events in line with what works in Barnsley and expanding our digital capabilities.

The Charity will continue to work towards achieving the financial target for the Make A Memory Appeal. The Appeal will enable us to transform our care of the elderly ward by providing a homely, calm and relaxing environment which supports all patients particularly those living with dementia.

We will be undertaking various seasonal fundraising activities throughout the period which are in line with the Fundraising Regulator's Code of Fundraising Practice.

In year a schedule of planned use for material designated funds was agreed, certain of these projects have commenced and there are plans to progress these schemes into future periods. The charity also continues to assess the level of funds which are to be designated for specific projects in the future.

EXPRESSION OF GRATITUDE

On behalf of the staff and patients who have benefited from the improved services due to donations and legacies, the corporate trustee would like to thank all members of the public, patients, relatives and staff who have made charitable donations.

Your support makes these plans possible and to help the Charity please do consider making a donation. You can find out more information and make a donation on our website at <http://www.barnsleyhospitalcharity.co.uk>.

The corporate trustee would also like to pay tribute to our volunteers for their time, support and commitment to the Charity.

Chairman 

Name : Sheena McDonnell, Chair Date 30 January 2023

On behalf of the corporate trustee

BARNSELY HOSPITAL CHARITY - 2021/22

Charity Registration Number : 1058037

**FUNDS HELD ON TRUST
ANNUAL FINANCIAL STATEMENTS 2021/22**

PRINCIPAL OFFICE

Barnsley Hospital NHS Foundation Trust, Gawber Road, Barnsley, South Yorkshire, S75 2EP.

STATUTORY BACKGROUND

The funds held on trust are registered with the Charity Commission and include funds in respect of Barnsley Hospital NHS Foundation Trust and until 22 December 2011 various funds relating to NHS Barnsley. As at the 22 December 2011 the funds held for NHS Barnsley were transferred by statutory instrument to South West Yorkshire Partnership NHS Foundation Trust "SWYPFT". The transfer was required to reflect the movement of provider services from NHS Barnsley to SWYPFT in line with Transforming of Community Services guidance. In relation to the transferred elements, the amounts were identified and agreed by the Trustees and SWYPFT in a process in accordance with guidance issued and managed by the Department of Health.

On the 1 May 2013, the Charity Commission confirmed that the name of the Charity had been changed to 'Barnsley Hospital Charity' from 'Barnsley District General Hospital NHS Trust General Purpose Charity and Other Related Charities'.

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

The main purpose of the charitable funds held on trust is to apply income for charitable purposes relating to the general or any specific purposes of the Barnsley Hospital NHS Foundation Trust or to purposes relating to the Health Service.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year. The trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the 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 judgments and estimates that are reasonable and prudent;
- * state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 provision 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.

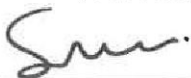
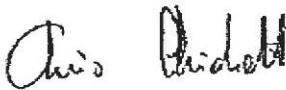
The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

In so far as the Trustee is aware at the time of approving the Trustee annual report:

- * there is no relevant information, being information needed by the auditors in connection with preparing their report, of which the auditor is unaware; and
- * the Trustee, having made enquiries of directors have each taken all the steps that he/she is obliged to take as a director/trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

On behalf of the corporate trustee

Chair		Date	30 January 2023
Director		Date	30 January 2023

Statement of Financial Activities for the year ended 31 March 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£000	£000	Year ended 31 March 2022 £000	£000	£000	Year ended 31 March 2021 £000
Income from:							
Donations and legacies	2	919	82	1,001	1,202	323	1,525
Charitable activities	3	6	0	6	10	0	10
Unity Lottery		2	0	2	2	0	2
Investments	13.3	4	3	7	2	2	4
Total incoming resources		931	85	1,016	1,216	325	1,541
Expenditure on:							
Raising funds	5	98	13	111	85	12	97
Charitable activities							
- Purchase of new equipment	6	76	190	266	13	22	35
- Staff education and welfare	6	27	4	31	5	179	184
- Patient education and welfare	6	49	51	100	19	9	28
- Miscellaneous	6	6	3	9	3	5	8
		158	248	406	40	215	255
Total expenditure		256	261	517	125	227	352
Net gains/(losses) on investments	13.1	6	3	9	63	10	73
Net Income/(expenditure) and movement in funds		681	(173)	508	1,154	108	1,262
Reconciliation of funds							
Fund balances brought forward	17	1,528	452	1,980	374	344	718
Fund balances carried forward	17	2,209	279	2,488	1,528	452	1,980

All gains and losses recognised in the year are included in the Statement of Financial Activities.

All amounts relate to continuing operations for the current and prior year.

There is no difference between the funds values for the current and prior year stated above and their historical cost equivalents.

Balance Sheet as at 31 March 2022

	Note	Unrestricted funds £000	Restricted funds £000	Total at 31 March 2022 £000	Unrestricted funds £000	Restricted funds £000	Total at 31 March 2021 £000
Fixed assets							
Investments	13	284	60	344	237	101	338
Total fixed assets		284	60	344	237	101	338
Current assets							
Debtors	14	3	0	3	2	0	2
Cash at bank and in hand		2,052	434	2,486	1,343	572	1,915
Total current assets		2,055	434	2,489	1,345	572	1,917
Liabilities							
Creditors: amounts falling due within one year	15	(130)	(215)	(345)	(54)	(221)	(275)
Net current assets/(liabilities)		1,925	219	2,144	1,291	351	1,642
Total net assets		2,209	279	2,488	1,528	452	1,980
The funds of the charity:							
Restricted funds	17.1	0	279	279	0	452	452
Unrestricted funds	17.2	2,209	0	2,209	1,528	0	1,528
Total charity funds		2,209	279	2,488	1,528	452	1,980

The notes at pages 14 to 21 form part of these financial statements.

The financial statements on pages 12 to 21 were approved by the corporate trustee on 1 December 2022 and signed on its behalf by Ms S McDonnell, Chair.

Signed:



Date

30 January 2023

Notes to the financial statements

1 Accounting policies

1.1 Basis of preparation

Barnsley Hospital Charity is registered in England and Wales Charity number 1058037. The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at fair value.

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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

In the preparation of the financial statements, due consideration has been given to the 'Implications of Covid-19 control measures and charity financial reporting' as issued by the Charities SORP Committee in March 2020.

As a qualifying entity the charity has taken the advantage permitted by FRS102, not to prepare a cash flow statement. The Charity is a member of a group where the parent of that group prepares publicly available consolidated financial statements which are intended to give a true and fair view and Barnsley Hospital Charity is included in the consolidation.

Going concern - The corporate trustee considers that there are no material uncertainties about the ability of Barnsley Hospital Charity to continue as a going concern. To date the Covid-19 pandemic has had a significantly positive impact on levels of donation income. There are no material uncertainties affecting the current year's financial statements.

In future years, the key risks to Barnsley Hospital Charity are a fall in income from donations or investment income but the trustees have arrangements in place to mitigate those risks.

1.2 Funds structure

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

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Those funds which are not restricted funds, are unrestricted funds which are sub analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes or which reflect the non-binding wishes of donors and unrestricted funds which are at the trustees' discretion, including the general fund which represents the charity's reserves.

The major funds held in each of these categories are disclosed in note 17.

1.3 Incoming resources

- a) 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 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 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.

b) **Gifts in Kind**

- 1) Assets given for distribution by the funds are included in the Statement of Financial Activities only when distributed.
- 2) Assets given for use by the funds (e.g. property for its own occupation) are included in the Statement of Financial Activities as incoming resources when receivable.
- 3) Gifts made in kind but on trust for conversion into cash and subsequent application by the funds are included in the accounting period in which the gift is sold.

In all cases the amount at which gifts in kind are brought into account is either a reasonable estimate of their value to the funds or the amount actually realised. The basis of the valuation is disclosed in the annual report.

Notes to the financial statements**1 Accounting policies (continued)****1.3 Incoming resources (continued)****c) 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:

- Confirmation has been received from the representatives of the estate(s) that probate has been granted.
- The executors have established that there are sufficient assets in the estate to pay the legacy.
- Any conditions attached to the legacy are either within the control of the charity or have been met.

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.

d) Investment income

Investment income consists of dividends and interest received from the managed portfolio and also bank deposit account interest. An investment income credit recharge is calculated and allocated over both restricted and unrestricted funds based on the average balance of the funds over the past five years.

1.4 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.

1.5 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.

A constructive obligation arises when:

- We have communicated our intention to award a grant to a recipient who then has a reasonable expectation they will receive a grant.
- We have made a public announcement about a commitment which is specific enough for the recipient to have a reasonable expectation that they will receive a grant.
- There is an established pattern of practice which indicates to the recipient that we will honour our commitment.

The trustees have control over the amount and timing of grant payments and consequently where approval has been given by the trustees and any of the above criteria have been met then a liability is recognised. Grants are not usually awarded with conditions attached. However, when they are then those conditions have to be met before the liability is recognised.

Where an intention has not been communicated, then no expenditure is recognised but an appropriate designation is made in the appropriate fund. If a grant has been offered but there is uncertainty as to whether it will be accepted or whether conditions will be met then no liability is recognised but a contingent liability is disclosed.

1.6 Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, costs of administration, internal and external audit costs and IT support. Support costs have been apportioned between fundraising costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 9.

1.7 Fundraising costs

The costs of generating funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities or the costs incurred in undertaking trading activities in furtherance of the charity's objects. The costs of generating funds represent fundraising costs. Fundraising costs include expenses for fundraising activities and a fee paid to a related party, Bamsley Hospital NHS Foundation Trust. The fee is used to pay the salaries and overhead costs of the Hospital's fundraising office.

Notes to the financial statements

1 Accounting policies (continued)

1.8 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 6.

1.9 Fixed asset investments

Investments are a form of basic financial instrument. Fixed asset investments are initially recognised at their transaction value and are subsequently measured at their fair value (market value) as at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year. Quoted stocks and shares are included in the balance sheet at the current market value quoted by the investment analyst, excluding dividend. Other investments are included at the trustees' best estimate of market value.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors. Further information on the investments of Bamsley Hospital Charity can be found in note 13.

2.0 Debtors

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

2.1 Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, in an interest bearing current account.

2.2 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. Amounts which are owed more than a year are shown as long term creditors.

2.3 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening carrying value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening carrying value (or purchase date if later).

2.4 Pooling Scheme

Following the deed created on 15 August 1996, Bamsley District General Hospital NHS Trust General Purpose Charity and other Related Charities was registered as one fund with the Charities Commission on 17 March 1998. The fund currently operates a pooling scheme whereby there are now 28 individual funds within the one scheme. This was impacted as at 22 December 2011 when the fund held for NHS Barnsley was transferred by statutory instrument to SWYPFT for a cash transfer value of £181,000. The Charities Commission confirmed on 1 May 2013 the name change of the Charitable Funds to Bamsley Hospital Charity.

2.5 Taxation

The Charity is a registered charity and as such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

2.6 Critical accounting judgements, estimates and assumptions

The preparation of the accounts requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based upon historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the financial year in which the estimate is revised if the revision affects only that financial year, or in the financial year of the revision, and future financial years, if the revision affects both current and future financial years. The estimates and judgements that have had a significant effect on the amounts in the accounts are outlined below.

Expense accruals - in estimating expenses that have not yet been charged for, management have made a realistic assessment based on costs actually incurred in the year to date, with a view to ensuring that no material items have been omitted.

Investments - the charity holds a number of fixed asset investments at market value. Given the nature of these assets the Charity seeks the external support of an appropriately qualified analyst (Investec) to provide a market value of the assets at the balance sheet date.

Notes to the financial statements

2 Income from donations and legacies

	Unrestricted funds £000	Restricted funds £000	2022 Total £000	Unrestricted funds £000	Restricted Funds £000	2021 Total £000
Donations from individuals	887	82	969	1,145	323	1,468
Legacies	32	0	32	57	0	57
Total	919	82	1,001	1,202	323	1,525

Donations from individuals are gifts from members of public, relatives and patients and staff. Further details are included in the Annual Report.

3 Incoming resources from charitable activities

	Unrestricted funds £000	Restricted funds £000	2022 Total £000	Unrestricted funds £000	Restricted Funds £000	2021 Total £000
Miscellaneous income	6	0	6	10	0	10
Total	6	0	6	10	0	10

The charity received miscellaneous income which is neither donations, legacies or Gifts in Kind for example gifted commissions.

4 Role of volunteers

Like many charities, Bamsley Hospital Charity enlists the support of volunteers to achieve its objectives.

In the year ended 31 March 2022 there were 12 such volunteers (31 March 2021 - 16). The volunteers primarily assist in fundraising activities.

In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in these financial statements.

5 Analysis of expenditure on raising funds

	Unrestricted funds £000	Restricted funds £000	2022 Total £000	Unrestricted funds £000	Restricted Funds £000	2021 Total £000
Fundraising costs	90	7	97	79	2	81
Support costs	8	6	14	6	10	16
Total	98	13	111	85	12	97

Allocation of total fundraising costs between the Tiny Hearts fund from 1 April 2019 and the Make a Memory fund from 1 April 2020 with the General Fund is based on a prorata of the donation totals into these two funds as a percentage of total donations.

6 Analysis of charitable expenditure

	Grant funded activity £000	Support costs £000	Total 2022 £000	Total 2021 £000
Purchase of new equipment	256	10	266	35
Staff education and welfare	20	11	31	184
Patient education and welfare	95	5	100	28
Miscellaneous *	5	4	9	8
<i>* includes Investment and legacy tracking service fees</i>				
	376	30	406	255

The charity did not undertake any direct charitable activities on its own account during the year. All of the charitable expenditure was in the form of grant funding. Grants were approved in favour of the partner organisation being Bamsley Hospital NHS Foundation Trust to carry out activities to further the objects of the Charity. The charity incurred expenditure with the third parties in pursuance of those grants or reimbursed expenditure incurred by them.

Notes to the financial statements**7 Analysis of grants**

The charity does not make grants to individuals. All grants are made to Barnsley Hospital NHS Foundation Trust or other institutions to provide for the care of NHS patients in furtherance of our Charitable aims. All grant support was given to Barnsley Hospital NHS Foundation Trust. The total cost of making grants, including support costs, is disclosed on the face of the Statement of Financial Activities and the actual funds spent on each category of charitable activity, is disclosed in note 6.

The Charitable Funds Committee meets on a quarterly basis where anticipated expenditure is discussed and approved.

All grant expenditure was awarded to the institution Barnsley Hospital NHS Foundation Trust analysed as follows:
In 2021/22 there were 81 such grants amounting to £376,000 (2020/21: 52 grants amounting to £233,000).

8 Movement in funding commitments

	Total	Total
	2022	2021
	£000	£000
Opening balance at 1 April	258	126
Additional commitments made during the year	244	186
Amounts paid during the year	(217)	(54)
Closing balance at 1 April	285	258

As described in note 6, the charity awards a number of grants in the year. Many grants are awarded and paid out in the same financial year. However, some grants, especially those relating to research and development or for funding specific posts are multi year grants paid over a longer period.

As the charity has control over the award and timing of grants there is little uncertainty around these payments.

9 Allocation of support costs and overheads

Support and overhead costs are allocated between fundraising activities and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of a charity.

Support costs, which include governance costs and management charge are recharged across all funds to include both restricted and unrestricted funds. The support charge is calculated and allocated over restricted and unrestricted funds based on the average balance of the fund over the past five years. Once calculated the support charge is allocated over areas of expenditure based upon accounting transactions carried out in the period.

	Raising funds £000	Charitable activities £000	2022 Total £000	2021 Total £000
Governance costs	6	4	10	4
Management charge	19	15	34	34
	25	19	44	38

	Unrestricted funds £000	Restricted funds £000	2022 Total £000	2021 Total £000
Raising funds	8	6	14	16
Charitable activities	17	13	30	22
	25	19	44	38

10 Trustees' remuneration, benefits and expenses

The trustee is defined as the corporate trustee which does not constitute employment with the charity. Accordingly no Trustees are paid any remuneration nor receive any other benefits and expenses from employment with the charity.

11 Analysis of staff costs and remuneration of key management personnel

Barnsley Hospital Charity considers its key management personnel to be the corporate trustee for which there is no remuneration. There are no employees of the charity, clerical and transaction services are detailed further in note 18.

12 Auditor's and independent examiner's remuneration.

The auditor's remuneration was £5,000 (2021: £5,000). No additional work was undertaken (2021: £Nil).

Fixed asset investments**Movement of fixed asset investments**

	2022	2021
	£000	£000
Market value at 1 April	332	256
Add: additions to investments at cost	90	87
Less: Disposals at carrying value	(89)	(84)
Net gains/(losses) on investments	9	73
Market value at 31 March	342	332

Fixed asset investments by type

	2022	2021
	Total	Total
	£000	£000
Other investments	342	332
Cash held as part of the investment portfolio	2	6
	344	338

Original cost of total Investments at 31 March 2022 is £307,981 (as at 31 March 2021 - £292,996). All investments are carried at their fair value.

Fixed assets investments with a holding of over 5% in the managed fund are as follows:

	2022			2021		
	%	Holding	Market value £000	%	Holding	Market value £000
Liontrust Fund Par Special Situatns Inc Note 1	n/a	n/a	n/a	6.35%	4,506	21
Rlum Limited RL Sustnble Ldrs Tst D Acc	6.11%	7,165	21	n/a	n/a	n/a
Vanguard Funds Plc FTSE 100 Ucits Etf GBP D	5.59%	575	19	5.13%	575	17
Fortem Capital Ltd Firtem Cap	n/a	n/a	n/a	5.13%	16,843	17
JP Morgan Asset Management UK Ltd	n/a	n/a	n/a	5.46%	13,907	18
Jupiter UT Mngrs Strategic Bond	n/a	n/a	n/a	5.26%	26,588	17
Threadneedle Inv UK Eqty	6.71%	11,958	23	6.47%	120	21
Investments where holding is less than 5% of the total			279			220
Market value of listed investments						
Investment cash			2			6
			344			338

Note 1 - n/a indicates table values not displayed as at period end since holdings less than 5%.

The Trustee believes that the carrying value of the investments is supported by their underlying net assets.

The main risk from financial instruments lies in the combination of uncertain investment markets and volatility yield. The impact of Covid 19 on the financial markets continues to be a concern, although it should be note that the fund value as at 31 March 2022 was in excess of the market values as at 31 March 2021.

Barnsley Hospital Charity investments are mainly traded in markets with good liquidity and high trading volumes. Barnsley Hospital Charity has no material investment holdings in markets subject to exchange controls or trading restrictions. In 2015/16 all holdings in UK equities were changed to collective only.

Barnsley Hospital Charity does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for the longer term yield total return and historic studies of quoted financial instruments have shown that volatility in any particular 5 year period will normally be corrected.

Analysis of gross income from investments

	Unrestricted funds	Restricted Funds	2022 Total £000	Unrestricted funds	Restricted funds	2021 Total £000
Investments	4	3	7	2	2	4
	4	3	7	2	2	4

Debtors

	2022	2021
	£000	£000
Amounts falling due within one year:		
Other debtors	3	2
Total debtors falling due within one year	3	2

As at 31 March 2022 the Charity has received notifications of legacies for which there are uncertainties as to their amounts and which cannot be reliably estimated. A contingent asset exists as at 31 March 2022 for £Nil until all the conditions for income recognition are met (as at 31 March 2021 - £Nil).

Analysis of liabilities

Creditors : amounts falling due within one year	2022	2021
	£000	£000
Trade creditors	60	17
Accruals *	285	258
	345	275

* Includes commitments of £285,000 being restricted £214,000 and unrestricted £71,000 (2020/21 £258,000 being restricted £221,000 and unrestricted £37,000).

Notes to the financial statements

16 Analysis of cash and cash equivalents

All cash and cash equivalents are held on an interest bearing instant access account with Lloyds bank plc and represent restricted appeals to fund specific equipment or funds held to facilitate cash flow and the fulfilment of obligations to make grant payments. No cash or cash equivalents or current asset investments were held in non-cash investments or outside of the UK. All of the amounts held on interest bearing deposits are available to spend on Charitable activities.

17 Analysis of charitable funds

	Balance 31 March 2022	Incoming resources	Resources expended	Gains and losses	Balance 1 April 2021	Incoming resources	Resources expended	Gains and losses	Balance 1 April 2020
	£000	£000	£000	£000	£000	£000	£000	£000	£000
17.1 Restricted income funds									
Coronary Care	33	1	(2)	0	34	2	(7)	1	38
Phyllis Pierrepont	(2)	0	(1)	0	(1)	0	(4)	1	2
Occupational Therapy	3	0	0	0	3	0	0	0	3
The Well	185	20	(6)	1	170	7	(4)	2	165
Dermatology Trust Fund	8	0	0	0	8	0	0	0	8
Jaxon's Gift	6	2	0	0	4	0	0	0	4
Make a Memory Appeal	44	52	(58)	1	49	47	(2)	0	4
Covid	0	9	(81)	0	72	268	(197)	1	0
Tiny Hearts Appeal	2	1	(113)	1	113	1	(13)	5	120
Total	279	85	(261)	3	452	325	(227)	10	344

Details of the objectives/ restrictions on these funds are as follows;

1. Occupational Therapy - a bequest which was to be used to enhance the therapy activities received by patients to enable their rehabilitation.
2. Phyllis Pierrepont - a bequest for the use and benefit of the Chemotherapy Department. It has been agreed to transfer circa £2,000 from the general reserve to reverse this overdrawn fund balance.
3. Coronary Care - was designated as restricted further to a review of the fund.
4. The Well - for complementary therapy services.
5. Jaxon's Gift - for use towards projects supporting bereaved families.
6. Dermatology Trust Fund - to satisfy the stipulation of the bequest.
7. Tiny Hearts Appeal - funds used solely for the purpose of creating, furnishing and equipping a brand new, state of the art, special care baby unit at Barnsley Hospital.
8. Make a Memory Appeal - providing environmental improvements and equipment/services to benefit patients with dementia.
9. Covid 19 - to support, recognise and benefit staff and patient's needs.

The assets in respect of both restricted and unrestricted funds are considered to be liquid for the purposes of the expected expenditure over the course of the next year.

	Balance 31 March 2022	Incoming resources	Resources expended	Gains and losses	Balance 1 April 2021	Incoming resources	Resources expended	Gains and losses	Balance 1 April 2020
	£000	£000	£000	£000	£000	£000	£000	£000	£000
17.2 Unrestricted funds									
General Reserve	1,740	832	(204)	2	1,110	1,138	(100)	1	71
Medicine General	73	11	(9)	0	71	21	7	1	42
Intensive Care Unit	58	13	(2)	0	47	26	(7)	1	27
Childrens	59	7	(20)	0	72	6	(8)	0	74
SCBU	82	65	(1)	0	18	16	(1)	0	3
Other unrestricted funds	197	3	(20)	4	210	9	(16)	60	157
Total	2,209	931	(256)	6	1,528	1,216	(125)	63	374

The unrestricted funds balance noted above is made up of 19 unrestricted funds. Excluding the general reserve these funds include donations from donors who have indicated their non binding wishes when making their generous gifts. The general reserve includes all donations for which a donor has not expressed a preference as to how the funds shall be spent. All unrestricted funds are applied for the purposes of the funds held on trust (refer page 11) at the absolute discretion of the corporate trustee.

The trustees set an opening or closing balance of £49,740 or above as the threshold for the separate reporting of unrestricted funds. Within the financial year it was agreed that an allocation of unrestricted were to be designated for specific projects. In year £1,330,000 of unrestricted funds were allocated as designated funds and £34,000 were expended resulting in a balance of designated funds as at 31 March 2022 of £1,296,000.

Notes to the financial statements**18 Related party transactions**

The Charitable Fund has made revenue and capital grant payments of £376,000 (2021: £251,000) which was all to its parent Barnsley Hospital NHS Foundation Trust (refer note 20). The activities of the parent are those of a Foundation Trust. The Board of Trustees (whose names are listed below) are also members of the Board of directors of Barnsley Hospital NHS Foundation Trust.

None of the trustees or members of the Barnsley Hospital NHS Foundation Trust board or parties related to them has undertaken any transactions with the Charitable Funds or received any benefit from the charity in payment or kind. The trustees received no honoraria or emoluments in the year. There were no expenses paid to Trustees.

The Barnsley Hospital NHS Foundation Trust makes a number of clerical and transaction services available to the charity, by agreement with the trustees. These include:

- Fundraising services and office cost of £111,000 (£97,000 in 2020/21) - see note 5.

- Management charge at a cost of £34,000 (£34,000 in 2020/21) in relation to Trust staff regarding their time spent on the Charitable Funds finance and administration which are included within support costs - see note 9.

The charges made by the Barnsley Hospital NHS Foundation Trust constitute the costs of the fundraising office. The amounts paid for the management charge are subject to agreement and are set at an amount on an arms length basis since it allows Barnsley Hospital NHS Foundation Trust to recover its costs.

The Corporate Trustee is Barnsley Hospital NHS Foundation Trust. The Directors of Barnsley Hospital NHS Foundation Trust who served in the year and up to the approval of the annual report and accounts are as follows :

Mr C Thickett *	Director of Finance
Ms J Murphy *	Director of Nursing and Quality
Dr R Jenkins	Chief Executive
Mr R Kirtton	Chief Delivery Officer and Deputy Chief Executive
Mr S Ned	Director of Workforce
Dr S Enright	Medical Director
Mr T Lake *	Chairman (left 6 May 2022)
Ms S McDonnell *	Chair (from 7 May 2022)
Mr K Clifford OBE	Non Executive
Mr N Mapstone	Non Executive
Mrs S Ellis	Non Executive
Ms R Moore *	Non Executive
Mrs K Firth *	Non Executive (left 30 September 2021)
Mr P Hudson	Non Executive
Mr S Radford *	Non Executive (from 11 October 2021)
Mr D Plotts	Associate Non Executive (from 1 October 2021)
Mr H Zaman	Associate Non Executive (from 1 October 2021)

*** Also were members of the Charitable Funds Committee in the year**

19 Events after the end of the reporting period

There were no such events.

20 Ultimate Parent Undertaking and Controlling Party

The ultimate parent and controlling parent of Barnsley Hospital Charity is Barnsley Hospital NHS Foundation Trust, which is under the ultimate control of the Department of Health and Social Care. The financial statements of Barnsley Hospital Charity will be consolidated into those of the ultimate parent Barnsley NHS Foundation Trust. The consolidated financial statements of Barnsley Hospital NHS Foundation Trust are available from Gawber Road, Barnsley, S75 2EP.

BARNSELY HOSPITAL CHARITY

INDEPENDENT AUDITORS' REPORT

TO THE TRUSTEES OF BARNSELY HOSPITAL CHARITY

Opinion

We have audited the financial statements of Barnsley Hospital Charity (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

BARNSELY HOSPITAL CHARITY

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE TRUSTEES OF BARNSELY HOSPITAL CHARITY

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable incorporated organisation or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the Charity and the sector in which it operates to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, application of cumulative audit knowledge and experience of the sector.

We determined the principal laws and regulations relevant to the Charity in this regard to be those arising from the Charities Act 2011, Local tax laws and regulations, Anti Money Laundering Legislation and Bribery Act 2010. We determined the principal laws and regulations relevant to the Charity in this regard to be those arising from the Charities Act 2011, Local tax laws and regulations, Anti Money Laundering Legislation and Bribery Act 2010.

BARNSELEY HOSPITAL CHARITY

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE TRUSTEES OF BARNSELEY HOSPITAL CHARITY

We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the Charity with those laws and regulations. These procedures included, but were not limited to; a review of the Board minutes throughout the year and post year end. A review of general ledger transactions and discussions with management.

We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, including the potential for management bias identified in relation to the provisions and estimates and we addressed this by challenging the assumptions and judgements made by management when auditing that significant accounting estimate.

As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included but were not limited to: the testing of journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditors' report.

Use of our 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. Our audit 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 auditors' 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 audit work, for this report, or for the opinions we have formed.

Miss Victoria Harrison (Senior Statutory Auditor)
for and on behalf of GBAC Limited



Statutory Auditor

30/11/2023

Old Linen Court
83-85 Shambles Street
Barnsley
South Yorkshire
S70 2SB

GBAC Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under Part 42 of the Companies Act 2006.

BARNSELY HOSPITAL CHARITY

England & Wales - Charity number 1058037

Accounts

BARNSLEY HOSPITAL CHARITY

ANNUAL REPORT
Including
ANNUAL ACCOUNTS
Year ended 31 March 2021

Charity Registration Number: 1058037

**AS INCORPORATED BY DEED IN THE FORM OF
THE MODEL DECLARATION OF TRUST
DATED 15 AUGUST 1996**

**BARNSELY HOSPITAL CHARITY ANNUAL REPORT
REGISTERED CHARITY NUMBER 1058037**

FOREWORD

The Barnsley Hospital Charity Annual Report and Accounts for the year ended 31 March 2021 have been prepared by the corporate trustee in accordance with the Charities Act 2011. The annual report and accounts include all the separately established funds for which Barnsley Hospital NHS Foundation Trust ('The Trust') is the corporate trustee. The Trust provides a full range of district hospital services to the local community and surrounding area.

Throughout the financial year, the Covid-19 pandemic continued to have an impact on the Charity as the Trust changed its operations to focus on treating infected patients and we started to discuss how we could support this fast-developing area.

The Trust is the key related party of the Charity (refer note 18 of Financial Statements for further details). Details of all the Directors of the Trust for the year are listed below:

CHAIRMAN: Mr T Lake

CHIEF EXECUTIVE: Dr R Jenkins

EXECUTIVES: Mr S Ned
Director of Workforce

Mr C Thickett
Director of Finance

Ms J Murphy
Director of Nursing and Quality

Mr R Kirton
Chief Delivery Officer and Deputy Chief Executive

Dr S Enright
Medical Director

NON- EXECUTIVES: Mr N Mapstone

Ms R Moore

Mr F Patton (left 31 December 2020)

Ms S Ellis

Mrs K Firth

Mr P Hudson

Mr K Clifford OBE (from 1 December 2020)

REFERENCE AND ADMINISTRATIVE DETAILS

All charitable funds administered by the Trust were registered with the Charity Commission on 15 August 1996 as an "umbrella charity", registration number 1058037; this registration is in accordance with the Charities Act 2011. The fund comprises both general and special purpose funds. 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 relevant guidance and legislation by the corporate trustee.

The Charity is constituted of 31 individual funds, being 8 restricted and 23 unrestricted as at 31 March 2021. The notes to the financial statements distinguish the types of fund held and disclose separately all material funds.

TRUSTEE

The Trust is the corporate trustee of the charitable funds governed by the law applicable to Trusts, principally the Trustee Act 2000 and the Charities Act 2011.

OUR OBJECTIVES ACTIVITIES AND PUBLIC BENEFIT

By raising new money and with careful management of our existing funds, the Charity provides a public benefit by making grants to Barnsley Hospital NHS Foundation Trust and the organisations it works with in order to fulfil the objectives, being:

The main purpose of the charitable funds held on trust is to apply income for charitable purposes relating to the general or any specific purposes of the Barnsley Hospital NHS Foundation Trust or to purposes relating to the Health Service.

Grants are made in accordance with charity law, our constitution and the wishes and directions of donors. In making grants we endeavour to reflect the wishes of patients and staff by directing funds towards areas they tell us are most in need. During the year 2020/21 grants totalling £233,000 were made. When considering where to focus our attention our corporate trustee's board have regard to the Charity Commission's guidance on public benefit and what this means for the Charity.

Principal Office: **Barnsley Hospital NHS Foundation Trust**
Gawber Road
Barnsley
South Yorkshire
S75 2EP

Principal Professional Advisers:

Banker: **Lloyds TSB Plc**
Market Hill
Barnsley
S70 2PP

Investment Advisor: **Investec Wealth and Investment**
30 Gresham Street
London
EC2V 7QN

Auditor **KPMG LLP**
1 Sovereign Square
Leeds
LS1 4DA

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was incorporated by deed in the form of the model declaration of trust dated 15 August 1996. The Trust is the corporate trustee of the Charitable Funds governed by law applicable to Trust, principally the Trustees Act 2000 and also the law applicable to Charities, which is governed by the Charities Act 2011.

Until March 2021, the Board of Trustees managed the funds on behalf of the corporate trustee. Effective from March 2020 a Charitable Trusteeship Committee was formed with agreed terms of reference, this committee was subsequently renamed to the Charitable Funds Committee in March 2021. Accordingly, from March 2021, the Charitable Funds Committee manages the funds on behalf of the corporate trustee. The Board of Trustees and the Charitable Funds Committee consist of Executive and Non-Executive Directors. Non-Executive Directors are appointed by the Council of Governors and Executive Directors are subject to the Trust's recruitment policies.

The corporate trustee, as trustee of the funds, has an overall responsibility for the administration and distribution of the monies. The charitable funds available for spending are allocated to specialties within the Trust's clinical business unit management structure. The corporate trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund. The corporate trustee respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff.

In the year the committees met on a quarterly basis where requests for expenditure were discussed and approved. A quarterly report is received from the Charitable Fund's investment brokers on the performance of the portfolio.

Under the scheme of delegated authority, approved by the Board of Directors, the Director of Finance has responsibility for the day-to-day management of the Charitable Fund.

Administratively, a senior member of staff from the Finance Department supported the Charitable Trusteeship Committee and the Charitable Funds Committee from March 2021. The accounting records and the day-to-day administration of the funds are dealt with by the Financial Accounts Department.

TRAINING FOR THE CORPORATE TRUSTEE

Members of the Board of Directors are subject to an induction programme on appointment to the Board. Further training is available on request and is provided as and when required.

EXPENDITURE AND RESERVES POLICY

The expenditure of donated funds shall be conditional upon the goods/ services being within the terms of the appropriate fund and also that the expenditure does not lead the Charitable Funds into further payments, which have not been agreed and funded.

The Charity is funded by donations and/or legacies received from patients, relatives, and the general public and other external organisations. The overall strategy is to meet its charitable objectives by the following means:

- Patients amenities and welfare – purchase of small equipment, provision of services and the provision of facilities not normally provided by or in addition to the normal NHS provision;
- Staff amenities and welfare – providing staff facilities that improves staff well-being and also the education of staff over and above what would normally be provided by the NHS;
- Contributions to NHS expenditure – anything which does not fit in to the above, e.g. capital equipment (over £5,000); and
- Research and Development.

Reserves are held by the Charity to meet the future potential commitments of the Funds held.

The overall policy aim is that donated monies should be spent as soon as practicable in line with the purpose of the charity, as opposed to a deliberate programme of building up capital investments.

In practice, this will ensure that the Charitable Funds will aim to spend, each year, all income received including investment income.

The corporate trustee considers the total funds of the Charitable Funds should be at a minimum of £200,000 whilst the reserves should not reduce below £95,000. At 31 March 2021 the Charitable Funds currently has total funds of £1,980,000 including reserves of £1,528,000 and accordingly holds an excess over the minimum reserves. The aim is that the level of expenditure is to increase over and above new donations during the course of a reasonable timeframe to achieve these levels of minimum protected investments. In 2021/22 the corporate trustee agreed £1,330,000 of the existing unrestricted funds to be designated funds. The expenditure and reserves policy will continue to be reviewed in the future as considered necessary.

In addition, where it is prudent to do so, the Charitable Funds will agree to fund one off projects from reserves. This policy over time will reduce the size of the investment portfolio, assuming the continuance of the past level of donations. The corporate trustee will be advised on the level of

investments the Charitable Funds needs to protect, in order to support the recurrent expenditure from such sources.

The following authorisation limits were applied during the year:

All expenditure on Charitable Funds was approved by the Charitable Trusteeship Committee or the Charitable Funds Committee. A bid had to be submitted on the approved documentation and signed by the authorised signatory – depending on the fund, signatories include: a Clinical Director, General Manager, Chief Operating Officer, Associate Director of Operations, Director of Operations, Director of Finance, Associate Director of Nursing, Head of Midwifery, Director of Nursing and Quality, Chief Executive and members of the Executive team who are not Executive Directors nor Non Executive Directors of the Trust.

PARTNERSHIP WORKING AND NETWORKS

The Trust is the main beneficiary of the Charity and is a related party by virtue of being the corporate trustee of the Charity. By working in partnership with the Trust, the Charitable Funds are used to best effect. When deciding upon the most beneficial way to use Charitable Funds, the corporate trustee has regard to the main activities, objectives, strategies and plans for the Trust.

RISK MANAGEMENT POLICY

The corporate trustee is responsible for managing risk issues for the Charity, which is underpinned by the internal policies and procedures of the Trust, including:

- Code of Conduct and Code of Accountability;
- Standing Orders;
- Standing Financial Instructions and Scheme of Delegation; and
- Fraud Policy and Response Plan.

The Charity has agreed ongoing to adopt all Trust policies where relevant.

This list of documents is not exhaustive but governs how the corporate trustee must operate and the issues it must consider. However, the corporate trustee must also be aware of the statutory framework in which it operates, specifically in relation to the charitable status as well as the wider NHS environment. With regards to investments, the corporate trustee adopts a managed fund approach by engaging a professional advisor. This is detailed further in the Investment Policy below.

In addition to these, the corporate trustee considers specific risk issues on a regular and on-going basis.

As part of the business planning exercise carried out during the year, the corporate trustee has considered the major risks to which Barnsley Hospital Charity is exposed. Systems have been reviewed and steps identified to mitigate those risks. Consideration of two risks within the Covid-19 climate are detailed below:

i) Future levels of income

The Charity is reliant on donations to allow it to make grants to NHS bodies. If income falls, then the charity would not be able to make as many grants or enter into longer term commitments with the NHS bodies it supports.

The committee mitigates the risk that income will fall by engaging with the Fundraising Department. That Department comprises dedicated fundraising experts who work with the Trust as well as the Charity to provide a co-ordinated approach to raising funds. Fundraising activity is

regularly benchmarked against our peers and thorough reviews are undertaken after major campaigns and events to understand what worked well and how things could be done better. The public's support of the NHS has been demonstrated through increased donations during the Covid-19 pandemic, particularly the national emergency appeal managed by NHS Charities Together.

ii) Fall in investment returns

The Charity generates additional income from investing elements of its cash balances so the committee considers the loss of investment income to be a major financial risk. This risk is increased as a result of the impact of the Covid-19 pandemic on the stock market. The risk is mitigated by retaining expert investment managers, having a diversified investment portfolio and regularly reviewing that portfolio. The committee makes use of benchmarking information when reviewing the portfolio.

INVESTMENT POLICY

The corporate trustee reviews the investment policy on a regular basis and considers that the most appropriate policy to adopt is one which is consistent with the Standing Financial Instructions of the Trust and as such the Investment Policy of the Charity has been produced in line with these instructions; "Donated Funds pending their expenditure" shall be invested by the Director of Finance subject to statutory requirements, principally, the 1961 Trustee Investment Act as superseded by the Trustees Act 2000 implemented from 1 Feb 2001.

This Act imposes a duty on the corporate trustee when exercising its powers of investment to consider the need for diversification in order to reduce the risk of loss should an investment fail.

In addition, the corporate trustee, in line with the ethos of promoting patient care, attempts to ensure that all investments are ethically and environmentally sound, and are not opposed to the 'purpose' of the Charity. In particular, the corporate trustee requires that no investment be made directly into companies involved in the tobacco industry. This restriction excludes collective investments.

In all other respects, the corporate trustee considers that it should adopt a balanced attitude to investment risk. In adopting this profile, the corporate trustee is aware that capital and income will fluctuate in value in order to obtain the potential for greater medium to long-term benefits.

The Charitable Funds have a designated fund whereby the investment advisors are responsible for the day-to-day movements in investments (this is subject to review every three years or sooner). The advisors for the last financial year were Investec Wealth and Investment. The policy is to seek a balanced return from income and capital growth at a moderate level of risk.

The portfolio was moved into the Master Portfolio Service of Investec Wealth and Investment Ltd on 14 March 2016. In 2020/21 as the portfolio value exceeded £150,000, it was transferred into the Bespoke Discretionary Managed Service in December 2020.

As at 31st March 2021, the portfolio was valued at £338,375 (as at 31 March 2020 £267,660). This represented a gross return of 30% compared to 21% for the benchmark. On a net basis, the portfolio delivered 28.8%.

ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR ENDED 31 MARCH 2021

Our key aim is to serve the NHS patients of Barnsley Hospital NHS Foundation Trust for the public benefit. By funding research, services and equipment we are able to help the NHS body and other organisations we work with to provide care to their patients which goes beyond that which they are funded to provide.

The finances of the Charity are primarily dependent upon donations and legacies. The income is detailed in the table below, together with the main expenditure headings. An adequate cash balance and financial investment portfolio is maintained in order to continue to support the Charity.

The main achievements of the charity included consolidating the fundraising function, which consequently has contributed to charitable income and enabling expenditure to further the objectives. Accordingly, the Charities work has made a difference to the circumstances of its beneficiaries and given wider benefits to society as a whole. Examples of achievements to contribute to income and facilitate expenditure are detailed below which are explanatory in regards the main activities undertaken to further the charity's purposes for the public benefit.

During the year the Charity consolidated the fundraising strategy which has been developed to continue to support the fundraising infrastructure to support the charity fundraising, to build existing revenue streams, to identify new opportunities, to drive capital project funding, to further engage staff in both applying for and raising charitable funds for their working area and to assure the Board of Trustees and the Charitable Funds Committee on charity performance, sustainability and risk management.

Charitable Income

Key fundraising and public engagement initiatives contributing to income in the year included income streams to the Covid-19 and Make a Memory Appeal.

INCOME

The Charity continues to rely on donations from the general public as its main source of income. The sources of income are detailed below:

£	TYPE OF INCOME
1,525,000	Donations and legacies
4,000	Investments
12,000	Other sources
1,541,000	TOTAL

EXPENDITURE

During the financial year, the Charity has continued to be active in committing funds in supporting a wide range of charitable and health related activities benefiting both patients and staff. In summary these are detailed below:

£	TYPE OF EXPENDITURE
28,000	Patients' education and welfare
35,000	Purchase of new equipment for benefit of patients
184,000	Staff Education and Welfare

97,000	Cost of Generating Funds
8,000	Miscellaneous
352,000	TOTAL

Note 1—Support costs of £38,000 have been allocated to the above expenditure rows as further detailed in the Financial Statements.

At the end of the reporting period as at 31 March 2021 there was a positive net movement in funds for the year of £1,262,000 which resulted in a period end total fund value of £1,980,000 and cash equivalents of £1,915,000.

Examples of Expenditure in Year

Examples of expenditure in the year are as follows:

Some examples of the successful bids made to the Board of Trustees and the Charitable Trusteeship Committee of Barnsley Hospital Charity in the last year for use of the Charitable Funds included:

- £310 for relaxing music and lighting in support of the labour ward.
- £197,000 – from the Covid-19 Fund – to support, recognise and benefit staff and patients needs.
- £1,300 gifts for Children’s ward.
- £14,838 bereavement project – to support bereaved families on various projects.
- £598 wellbeing first aid kits for the World Mental Health Day.
- £ 5,000 for a paediatrics – children and young people video to improve patient experience for children and young people.
- £13,000 was expended from the Tiny Hearts fund which has the objective of funds used solely for the purpose of creating, furnishing and equipping a brand new, state of the art, special care baby unit at Barnsley Hospital.

PLANS FOR FUTURE PERIODS

Barnsley Hospital Charity launched our new Make A Memory Appeal on national Dementia Action Week - 17 May 2021. For the forthcoming year our fundraising plans will be focused on engaging supporters to help us kickstart the appeal. The Appeal will enable us to transform our care of the elderly ward by providing a homely, calm and relaxing environment which supports all patients particularly those living with dementia. We will be commencing on and off-site fundraising in a Covid-19 secure way, whilst also building on the virtual fundraising activities which have been undertaken in 2020.

We will be undertaking various seasonal fundraising activities throughout the period which are in line with the Fundraising Regulator’s Code of Fundraising Practice.

We also celebrate our 25th year anniversary in 2021, being first registered as a Charity on 15 August 1996. We will mark the occasion with a series of fundraising activities and a celebration of all our achievements in supporting staff, volunteers and patients of Barnsley Hospital.

EXPRESSION OF GRATITUDE

On behalf of the staff and patients who have benefited from the improved services due to donations and legacies, the corporate trustee would like to thank all members of the public, patients, relatives and staff who have made charitable donations.

Your support makes these plans possible and to help the Charity please do consider making a donation. You can find out more information and make a donation on our website at <http://www.barnsleyhospitalcharity.co.uk>.

The corporate trustee would also like to pay tribute to our volunteers for their time, support and commitment to the Charity.

Chairman  Date **9 December 2021**

Name : Trevor Lake, Chairman

On behalf of the corporate trustee

BARNSELY HOSPITAL CHARITY - 2020/21

Charity Registration Number : 1058037

**FUNDS HELD ON TRUST
ANNUAL FINANCIAL STATEMENTS 2020/21**

PRINCIPAL OFFICE

Barnsley Hospital NHS Foundation Trust, Gawber Road, Barnsley, South Yorkshire, S75 2EP.

STATUTORY BACKGROUND

The funds held on trust are registered with the Charity Commission and include funds in respect of Barnsley Hospital NHS Foundation Trust and until 22 December 2011 various funds relating to NHS Barnsley. As at the 22 December 2011 the funds held for NHS Barnsley were transferred by statutory instrument to South West Yorkshire Partnership NHS Foundation Trust "SWYPFT". The transfer was required to reflect the movement of provider services from NHS Barnsley to SWYPFT in line with Transforming of Community Services guidance. In relation to the transferred elements, the amounts were identified and agreed by the Trustees and SWYPFT in a process in accordance with guidance issued and managed by the Department of Health.

On the 1 May 2013, the Charity Commission confirmed that the name of the Charity had been changed to 'Barnsley Hospital Charity' from 'Barnsley District General Hospital NHS Trust General Purpose Charity and Other Related Charities'.

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

The main purpose of the charitable funds held on trust is to apply income for charitable purposes relating to the general or any specific purposes of the Barnsley Hospital NHS Foundation Trust or to purposes relating to the Health Service.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year. The trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the 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 judgments and estimates that are reasonable and prudent;
- * state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 provision 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.

Statement as to disclosure to our auditors

In so far as the Trustee is aware at the time of approving the Trustee annual report:

- * there is no relevant information, being information needed by the auditors in connection with preparing their report, of which the auditor is unaware; and
- * the Trustee, having made enquiries of directors have each taken all the steps that he/she is obliged to take as a director/trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

On behalf of the corporate trustee

Chairman

Date 9 December 2021

Trustee

Date 9 December 2021

Statement of Financial Activities for the year ended 31 March 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£000	£000	Year ended 31 March 2021 £000	£000	£000	Year ended 31 March 2020 £000
Income from:							
Donations and legacies	2	1,202	323	1,525	154	186	340
Charitable activities	3	10	0	10	15	0	15
Unity Lottery		2	0	2	2	0	2
Investments	13.3	2	2	4	4	5	9
Total incoming resources		1,216	325	1,541	175	191	366
Expenditure on:							
Raising funds	5	85	12	97	41	53	94
Charitable activities							
- Purchase of new equipment	6	13	22	35	26	65	91
- Staff education and welfare	6	5	179	184	1	2	3
- Patient education and welfare	6	19	9	28	17	4	21
- Miscellaneous	6	3	5	8	3	5	8
		40	215	255	47	76	123
Total expenditure		125	227	352	88	129	217
Net gains/(losses) on investments	13.1	63	10	73	(23)	3	(20)
Net income/(expenditure) and movement in funds		1,154	108	1,262	64	65	129
Reconciliation of funds							
Fund balances brought forward	17	374	344	718	310	279	589
Fund balances carried forward	17	1,528	452	1,980	374	344	718

All gains and losses recognised in the year are included in the Statement of Financial Activities.

All amounts relate to continuing operations for the current and prior year.

There is no difference between the funds values for the current and prior year stated above and their historical cost equivalents.

Balance Sheet as at 31 March 2021

	Note	Unrestricted funds £000	Restricted funds £000	Total at 31 March 2021 £000	Unrestricted funds £000	Restricted funds £000	Total at 31 March 2020 £000
Fixed assets							
Investments	13	237	101	338	133	135	268
Total fixed assets		<u>237</u>	<u>101</u>	<u>338</u>	<u>133</u>	<u>135</u>	<u>268</u>
Current assets							
Debtors	14	2	0	2	3	0	3
Cash at bank and in hand		1,343	572	1,915	290	296	586
Total current assets		<u>1,345</u>	<u>572</u>	<u>1,917</u>	<u>293</u>	<u>296</u>	<u>589</u>
Liabilities							
Creditors: amounts falling due within one year	15	(54)	(221)	(275)	(51)	(88)	(139)
Net current assets/(liabilities)		<u>1,291</u>	<u>351</u>	<u>1,642</u>	<u>242</u>	<u>208</u>	<u>450</u>
Total net assets		<u>1,528</u>	<u>452</u>	<u>1,980</u>	<u>375</u>	<u>343</u>	<u>718</u>
The funds of the charity:							
Restricted funds	17.1	0	452	452	0	344	344
Unrestricted funds	17.2	1,528	0	1,528	374	0	374
Total charity funds		<u>1,528</u>	<u>452</u>	<u>1,980</u>	<u>374</u>	<u>344</u>	<u>718</u>

The notes at pages 14 to 21 form part of these financial statements.

The financial statements on pages 12 to 21 were approved by the corporate trustee on 9 December 2021 and signed on its behalf by Mr T. Lake, Chairman.

Signed:

Date

9 December 2021

Notes to the financial statements

1 Accounting policies

1.1 Basis of preparation

Barnsley Hospital Charity is registered in England and Wales Charity number 1058037. The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at fair value.

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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

In the preparation of the financial statements, due consideration has been given to the 'Implications of Covid-19 control measures and charity financial reporting' as issued by the Charities SORP Committee in March 2020.

As a qualifying entity the charity has taken the advantage permitted by FRS102, not to prepare a cash flow statement. The Charity is a member of a group where the parent of that group prepares publicly available consolidated financial statements which are intended to give a true and fair view and Barnsley Hospital Charity is included in the consolidation.

Going concern - The trustees consider that there are no material uncertainties about the ability of Barnsley Hospital Charity to continue as a going concern. To date the Covid-19 pandemic has had a significantly positive impact on levels of donation income. There are no material uncertainties affecting the current year's financial statements.

In future years, the key risks to Barnsley Hospital Charity are a fall in income from donations or investment income but the trustees have arrangements in place to mitigate those risks.

1.2 Funds structure

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

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Those funds which are not restricted funds, are unrestricted funds which are sub analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes or which reflect the non-binding wishes of donors and unrestricted funds which are at the trustees' discretion, including the general fund which represents the charity's reserves.

The major funds held in each of these categories are disclosed in note 17.

1.3 Incoming resources

- a) 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 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 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.

b) **Gifts in Kind**

- 1) Assets given for distribution by the funds are included in the Statement of Financial Activities only when distributed.
- 2) Assets given for use by the funds (e.g. property for its own occupation) are included in the Statement of Financial Activities as incoming resources when receivable.
- 3) Gifts made in kind but on trust for conversion into cash and subsequent application by the funds are included in the accounting period in which the gift is sold.

In all cases the amount at which gifts in kind are brought into account is either a reasonable estimate of their value to the funds or the amount actually realised. The basis of the valuation is disclosed in the annual report.

Notes to the financial statements

1 Accounting policies (continued)**1.3 Incoming resources (continued)****c) 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:

- Confirmation has been received from the representatives of the estate(s) that probate has been granted.
- The executors have established that there are sufficient assets in the estate to pay the legacy.
- Any conditions attached to the legacy are either within the control of the charity or have been met.

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.

d) Investment income

Investment income consists of dividends and interest received from the managed portfolio and also bank deposit account interest. An investment income credit recharge is calculated and allocated over both restricted and unrestricted funds based on the average balance of the funds over the past five years.

1.4 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.

1.5 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.

A constructive obligation arises when:

- We have communicated our intention to award a grant to a recipient who then has a reasonable expectation they will receive a grant.
- We have made a public announcement about a commitment which is specific enough for the recipient to have a reasonable expectation that they will receive a grant.
- There is an established pattern of practice which indicates to the recipient that we will honour our commitment.

The trustees have control over the amount and timing of grant payments and consequently where approval has been given by the trustees and any of the above criteria have been met then a liability is recognised. Grants are not usually awarded with conditions attached. However, when they are then those conditions have to be met before the liability is recognised.

Where an intention has not been communicated, then no expenditure is recognised but an appropriate designation is made in the appropriate fund. If a grant has been offered but there is uncertainty as to whether it will be accepted or whether conditions will be met then no liability is recognised but a contingent liability is disclosed.

1.6 Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, costs of administration, internal and external audit costs and IT support. Support costs have been apportioned between fundraising costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 9.

1.7 Fundraising costs

The costs of generating funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities or the costs incurred in undertaking trading activities in furtherance of the charity's objects. The costs of generating funds represent fundraising costs. Fundraising costs include expenses for fundraising activities and a fee paid to a related party, Barnsley Hospital NHS Foundation Trust. The fee is used to pay the salaries and overhead costs of the Hospital's fundraising office.

Notes to the financial statements**1 Accounting policies (continued)****1.8 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 6.

1.9 Fixed asset investments

Investments are a form of basic financial instrument. Fixed asset investments are initially recognised at their transaction value and are subsequently measured at their fair value (market value) as at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year. Quoted stocks and shares are included in the balance sheet at the current market value quoted by the investment analyst, excluding dividend. Other investments are included at the trustees' best estimate of market value.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors. Further information on the investments of Barnsley Hospital Charity can be found in note 13.

2.0 Debtors

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

2.1 Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, in an interest bearing current account.

2.2 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. Amounts which are owed more than a year are shown as long term creditors.

2.3 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening carrying value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening carrying value (or purchase date if later).

2.4 Pooling Scheme

Following the deed created on 15 August 1996, Barnsley District General Hospital NHS Trust General Purpose Charity and other Related Charities was registered as one fund with the Charities Commission on 17 March 1998. The fund currently operates a pooling scheme whereby there are now 31 individual funds within the one scheme. This was impacted as at 22 December 2011 when the fund held for NHS Barnsley was transferred by statutory instrument to SWYPPFT for a cash transfer value of £181,000. The Charities Commission confirmed on 1 May 2013 the name change of the Charitable Funds to Barnsley Hospital Charity.

2.5 Taxation

The Charity is a registered charity and as such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

2.6 Critical accounting judgements, estimates and assumptions

The preparation of the accounts requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based upon historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the financial year in which the estimate is revised if the revision affects only that financial year, or in the financial year of the revision, and future financial years, if the revision affects both current and future financial years. The estimates and judgements that have had a significant effect on the amounts in the accounts are outlined below.

Expense accruals - in estimating expenses that have not yet been charged for, management have made a realistic assessment based on costs actually incurred in the year to date, with a view to ensuring that no material items have been omitted.

Investments - the charity holds a number of fixed asset investments at market value. Given the nature of these assets the Charity seeks the external support of an appropriately qualified analyst (Investec) to provide a market value of the assets at the balance sheet date.

Notes to the financial statements

2 Income from donations and legacies

	Unrestricted funds £000	Restricted funds £000	2021 Total £000	Unrestricted funds £000	Restricted Funds £000	2020 Total £000
Donations from individuals	1,145	323	1,468	83	186	269
Legacies	57	0	57	71	0	71
Total	1,202	323	1,525	154	186	340

Donations from individuals are gifts from members of public, relatives and patients and staff. Further details are included in the Annual Report.

3 Incoming resources from charitable activities

	Unrestricted funds £000	Restricted funds £000	2021 Total £000	Unrestricted funds £000	Restricted Funds £000	2020 Total £000
Miscellaneous income	10	0	10	15	0	15
Total	10	0	10	15	0	15

The charity received miscellaneous income which is neither donations, legacies or Gifts in Kind for example gifted commissions.

4 Role of volunteers

Like many charities, Barnsley Hospital Charity enlists the support of volunteers to achieve its objectives.

In the year ended 31 March 2021 there were 16 such volunteers (31 March 2020 - 26). The volunteers primarily assist in fundraising activities.

In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in these financial statements.

5 Analysis of expenditure on raising funds

	Unrestricted funds £000	Restricted funds £000	2021 Total £000	Unrestricted funds £000	Restricted Funds £000	2020 Total £000
Fundraising costs	79	2	81	35	43	78
Support costs	6	10	16	6	10	16
Total	85	12	97	41	53	94

Allocation of total fundraising costs between the Tiny Hearts fund from 1 April 2019 and the Make a Memory fund from 1 April 2020 with the General Fund is based on a prorata of the donation totals into these two funds as a percentage of total donations.

6 Analysis of charitable expenditure

	Grant funded activity £000	Support costs £000	Total 2021 £000	Total 2020 £000
Purchase of new equipment	29	6	35	91
Staff education and welfare	176	8	184	3
Patient education and welfare	26	2	28	21
Miscellaneous *	2	6	8	8
	233	22	255	123

The charity did not undertake any direct charitable activities on its own account during the year. All of the charitable expenditure was in the form of grant funding. Grants were approved in favour of the partner organisation being Barnsley Hospital NHS Foundation Trust to carry out activities to further the objects of the Charity. The charity incurred expenditure with the third parties in pursuance of those grants or reimbursed expenditure incurred by them.

Notes to the financial statements

7 Analysis of grants

The charity does not make grants to individuals. All grants are made to Barnsley Hospital NHS Foundation Trust or other institutions to provide for the care of NHS patients in furtherance of our Charitable aims. All grant support was given to Barnsley Hospital NHS Foundation Trust. The total cost of making grants, including support costs, is disclosed on the face of the Statement of Financial Activities and the actual funds spent on each category of charitable activity, is disclosed in note 6.

The Charitable Funds Committee meets on a quarterly basis where anticipated expenditure is discussed and approved.

All grant expenditure was awarded to the institution Barnsley Hospital NHS Foundation Trust analysed as follows:
In 2020/21 there were 52 such grants amounting to £233,000 (2019/20: 33 grants amounting to £102,000).

8 Movement in funding commitments

	Total	Total
	2021	2020
	£000	£000
Opening balance at 1 April	126	149
Additional commitments made during the year	186	89
Amounts paid during the year	(54)	(112)
Closing balance at 1 April	258	126

As described in note 6, the charity awards a number of grants in the year. Many grants are awarded and paid out in the same financial year. However, some grants, especially those relating to research and development or for funding specific posts are multi year grants paid over a longer period.

As the charity has control over the award and timing of grants there is little uncertainty around these payments.

9 Allocation of support costs and overheads

Support and overhead costs are allocated between fundraising activities and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of a charity.

Support costs, which include governance costs and management charge are recharged across all funds to include both restricted and unrestricted funds. The support charge is calculated and allocated over restricted and unrestricted funds based on the average balance of the fund over the past five years. Once calculated the support charge is allocated over areas of expenditure based upon accounting transactions carried out in the period.

	Raising funds	Charitable activities	2021 Total	2020 Total
	£000	£000	£000	£000
Governance costs *	2	2	4	5
Management charge	13	21	34	32
	15	23	38	37

* Includes audit fee charge for 2021 of £5,000 less a credit releasing an accrual of circa -£1,500 for independent examiner's remuneration for 2020.

	Unrestricted funds	Restricted funds	2020 Total	2019 Total
	£000	£000	£000	£000
Raising funds	6	10	16	16
Charitable activities	9	13	22	21
	15	23	38	37

10 Trustees' remuneration, benefits and expenses

The trustee is defined as the corporate trustee which does not constitute employment with the charity. Accordingly no Trustees are paid any remuneration nor receive any other benefits and expenses from employment with the charity.

11 Analysis of staff costs and remuneration of key management personnel

Barnsley Hospital Charity considers its key management personnel to be the corporate trustee for which there is no remuneration. There are no employees of the charity, clerical and transaction services are detailed further in note 18.

12 Auditor's and independent examiner's remuneration.

The auditor's remuneration was £5,000 (2020: Independent examiner's remuneration of £1,800). No additional work was undertaken (2020: £Nil).

13 Fixed asset investments

13.1 Movement of fixed asset investments

	2021	2020
	£000	£000
Market value at 1 April	256	289
Add: additions to investments at cost	87	115
Less: Disposals at carrying value	(84)	(128)
Net gains/(losses) on investments	73	(20)
Market value at 31 March	332	256

13.2 Fixed asset investments by type

	2021	2020
	Total	Total
	£000	£000
Other investments	332	256
Cash held as part of the investment portfolio	6	12
	338	268

Original cost of total Investments at 31 March 2021 is £292,996 (as at 31 March 2020 - £287,616). All investments are carried at their fair value.

Fixed assets investments with a holding of over 5% in the managed fund are as follows:

	2021			2020		
	%	Holding	Market value £000	%	Holding	Market value £000
Liontrust Fund Par Special Situations Inc Note 1	6.35%	4,506	21	6.10%	4,506	16
Baillie Gifford American W3 Dis Note 1	n/a	n/a	n/a	5.90%	19	16
Vanguard Funds Plc FTSE 100 Ucits Etf GBP D	5.13%	575	17	5.10%	544	14
Vanguard Funds Plc S & P 500 Ucits Etf USD DI	n/a	n/a	n/a	8.00%	532	21
Fortem Capital Ltd Firtem Cap	5.13%	16,843	17	n/a	n/a	n/a
JP Morgan Asset Management UK Ltd	5.46%	13,907	18	n/a	n/a	n/a
Jupiter UT Mngers Strategic Bond	5.26%	26,588	17	n/a	n/a	n/a
Threadneedle Inv UK Eqty	6.47%	120	21	n/a	n/a	n/a
Investments where holding is less than 5% of the total			220			189
Market value of listed investments						
Investment cash			6			12
			338			268

Note 1 - n/a indicates table values not displayed as at period end since holdings less than 5%.

The Trustee believes that the carrying value of the investments is supported by their underlying net assets.

The main risk from financial instruments lies in the combination of uncertain investment markets and volatility yield. The impact of Covid 19 on the financial markets continues to be a concern, although it should be noted that the fund value as at 30 June 2021 was £352,311 and so in excess of the market values as at 31.3.21 and 31.3.20.

Barnsley Hospital Charity investments are mainly traded in markets with good liquidity and high trading volumes. Barnsley Hospital Charity has no material investment holdings in markets subject to exchange controls or trading restrictions. In 2015/16 all holdings in UK equities were changed to collective only.

Barnsley Hospital Charity does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for the longer term yield total return and historic studies of quoted financial instruments have shown that volatility in any particular 5 year period will normally be corrected.

13.3 Analysis of gross income from investments

	Unrestricted funds	Restricted Funds	2021 Total £000	Unrestricted funds	Restricted funds	2020 Total £000
Investments	2	2	4	3	4	7
Bank interest received	0	0	0	1	1	2
	2	2	4	4	5	9

14 Debtors

	2021	2020
	£000	£000
Amounts falling due within one year:		
Other debtors	2	3
Total debtors falling due within one year	2	3

14.1 As at 31 March 2021 the Charity has received notifications of legacies for which there are uncertainties as to their amounts and which cannot be reliably estimated. A contingent asset exists as at 31 March 2021 for £Nil until all the conditions for income recognition are met (as at 31 March 2020 - £Nil).

15 Analysis of liabilities

	2021	2020
	£000	£000
Creditors : amounts falling due within one year		
Trade creditors	17	13
Accruals *	258	126
	275	139

* Includes commitments of £258,000 being restricted £221,000 and unrestricted £37,000 (2019/20 £126,000 being restricted £88,000 and unrestricted £38,000).

Notes to the financial statements

16 Analysis of cash and cash equivalents

All cash and cash equivalents are held on an interest bearing instant access account with Lloyds bank plc and represent restricted appeals to fund specific equipment or funds held to facilitate cash flow and the fulfilment of obligations to make grant payments. No cash or cash equivalents or current asset investments were held in non-cash investments or outside of the UK. All of the amounts held on interest bearing deposits are available to spend on Charitable activities.

17 Analysis of charitable funds

	Balance 31 March 2021	Incoming resources	Resources expended	Gains and losses	Balance 31 March 2020
	£000	£000	£000	£000	£000
17.1 Restricted income funds					
Coronary Care	34	2	(7)	1	38
Phyllis Pierrepont	(1)	0	(4)	1	2
Occupational Therapy	3	0	0	0	3
The Well	170	7	(4)	2	165
Dermatology Trust Fund	8	0	0	0	8
Jaxon's Gift	4	0	0	0	4
Make a Memory Appeal	49	47	(2)	0	4
Covid	72	268	(197)	1	0
Tiny Hearts Appeal	113	1	(13)	5	120
Total	452	325	(227)	10	344

Details of the objectives/ restrictions on these funds are as follows;

- Occupational Therapy - a bequest which was to be used to enhance the therapy activities received by patients to enable their rehabilitation.
- Phyllis Pierrepont - a bequest for the use and benefit of the Chemotherapy Department. It has been agreed in 2020/21 to transfer circa £1,000 in 2020/21 from the general reserve to reverse this overdrawn fund balance as at 31.3.21.
- Coronary Care - was designated as restricted further to a review of the fund.
- The Well - for complementary therapy services.
- Jaxon's Gift - for use towards projects supporting bereaved families.
- Dermatology Trust Fund - to satisfy the stipulation of the bequest.
- Tiny Hearts Appeal - funds used solely for the purpose of creating, furnishing and equipping a brand new, state of the art, special care baby unit at Barnsley Hospital.
- Make a Memory Appeal - providing environmental improvements and equipment/services to benefit patients with dementia,
- Covid 19 - to support, recognise and benefit staff and patient's needs.

The assets in respect of both restricted and unrestricted funds are considered to be liquid for the purposes of the expected expenditure over the the course of the next year.

	Balance 31 March 2021	Incoming resources	Resources expended	Gains and losses	Balance 31 March 2020
	£000	£000	£000	£000	£000
17.2 Unrestricted funds					
General Reserve	1,110	1,138	(100)	1	71
Medicine General	71	21	7	1	42
Intensive Care Unit	47	26	(7)	1	27
Childrens	72	6	(8)	0	74
Other unrestricted funds	228	25	(17)	60	160
Total	1,528	1,216	(125)	63	374

The unrestricted funds balance noted above is made up of 23 unrestricted funds. Excluding the general reserve these funds include donations from donors who have indicated their non binding wishes when making their generous gifts. The general reserve includes all donations for which a donor has not expressed a preference as to how the funds shall be spent. All unrestricted funds are applied for the purposes of the funds held on trust (refer page 11) at the absolute discretion of the corporate trustee.

The trustees set an opening or closing balance of £39,600 (2020: £14,000) or above as the threshold for the separate reporting of material designated (earmarked) funds.

Notes to the financial statements

18 Related party transactions

The Charitable Fund has made revenue and capital grant payments of £251,000 (2020: £121,000) which was all to its parent Barnsley Hospital NHS Foundation Trust (refer note 20). The activities of the parent are those of a Foundation Trust. The Board of Trustees (whose names are listed below) are also members of the Board of directors of Barnsley Hospital NHS Foundation Trust.

None of the trustees or members of the Barnsley Hospital NHS Foundation Trust board or parties related to them has undertaken any transactions with the Charitable Funds or received any benefit from the charity in payment or kind. The trustees received no honoraria or emoluments in the year. There were no expenses paid to Trustees.

The Barnsley Hospital NHS Foundation Trust makes a number of clerical and transaction services available to the charity, by agreement with the trustees. These include:

- Fundraising services and office cost of £97,000 (£94,000 in 2019/20) - see note 5.

- Management charge at a cost of £34,000 (£32,000 in 2019/20) in relation to Trust staff regarding their time spent on the Charitable Funds finance and administration which are included within support costs - see note 9.

The charges made by the Barnsley Hospital NHS Foundation Trust constitute the costs of the fundraising office. The amounts paid for the management charge are subject to agreement and are set at an amount on an arms length basis since it allows Barnsley Hospital NHS Foundation Trust to recover its costs.

The Board of Trustees of the charitable funds are the Directors of Barnsley Hospital NHS Foundation Trust who served in the year as follows :

Mr C Thickett	Director of Finance
Ms J Murphy	Director of Nursing and Quality
Dr R Jenkins	Chief Executive
Mr R Kirton	Deputy Chief Executive and Chief Delivery Officer
Mr S Ned	Director of Workforce
Dr S Enright	Medical Director
Mr T Lake	Chairman
Mr K Clifford OBE	Non Executive (from 1 December 2020)
Mr N Mapstone	Non Executive
Ms S Ellis	Non Executive
Ms R Moore	Non Executive
Mr F Patton	Non Executive (left 31 December 2020)
Mrs K Firth	Non Executive
Mr P Hudson	Non Executive

19 Events after the end of the reporting period

After the end of the reporting period the corporate trustee agreed £1,330,000 of the existing unrestricted funds to be designated funds.

20 Ultimate Parent Undertaking and Controlling Party

The ultimate parent and controlling parent of Barnsley Hospital Charity is Barnsley Hospital NHS Foundation Trust, which is under the ultimate control of the Department of Health. The financial statements of Barnsley Hospital Charity will be consolidated into those of the ultimate parent Barnsley NHS Foundation Trust. The consolidated financial statements of Barnsley Hospital NHS Foundation Trust are available from Gawber Road, Barnsley, S75 2EP.



Independent auditor's report to the Trustees of Barnsley Hospital Charity

Opinion

We have audited the financial statements of Barnsley Hospital Charity ("the charity") for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet and related notes, including the accounting policies in note 1.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 149 of the Charities Act 2011 (or its predecessors) and report in accordance with regulations made under section 154 of that Act.

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the charity in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

Going concern

The trustees have prepared the financial statements on the going concern basis as they do not intend to liquidate the charity or to cease its operations, and as they have concluded that the charity's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

In our evaluation of the trustees' conclusions, we considered the inherent risks to the charity's business model and analysed how those risks might affect the charity's financial resources or ability to continue operations over the going concern period.

Our conclusions based on this work:

- we consider that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate;
- we have not identified, and concur with the trustees' assessment that there is not, a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for the going concern period.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the charity will continue in operation.

Fraud and breaches of laws and regulations – ability to detect

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:



- Enquiring of directors and inspection of policy documentation as to the Charity's high-level policies and procedures to prevent and detect fraud, as well as whether they have knowledge of any actual, suspected or alleged fraud; and
- Reading Board minutes

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries.

We did not identify any additional fraud risks

In determining the audit procedures we took into account the results of our evaluation and testing of the operating effectiveness of some of the Charity-wide fraud risk management controls.

Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and discussed with the directors the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

The Charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Whilst the Charity is subject to many other laws and regulations, we did not identify any others where the consequences of non-compliance alone could have a material effect on amounts or disclosures in the financial statements.

Context of the ability of the audit to detect fraud or breaches of law or regulation

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

Other information

The trustees are responsible for the other information, which comprises the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. We are required to report to you if:

- based solely on that work, we have identified material misstatements in the other information; or
- in our opinion, the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements.



We have nothing to report in these respects.

Matters on which we are required to report by exception

Under the Charities Act 2011 we are required to report to you if, in our opinion:

- the charity has not kept sufficient accounting records; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in these respects.

Trustees' responsibilities

As explained more fully in their statement set out on page 11, the trustees are responsible for: the preparation of financial statements which give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's trustees as a body, in accordance with section 149 of the Charities Act 2011 (or its predecessors) and regulations made under section 154 of that Act. Our audit 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 auditor'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 its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Clare Partridge
for and on behalf of KPMG LLP, Statutory Auditor

1 Sovereign Square
Leeds
LS1 4DA

15 December 2021