



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

		Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 March 2024	Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 March 2023
	Note	£,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		<u>0</u>	<u>0</u>	<u>0</u>	<u>281</u>	<u>34</u>	<u>315</u>
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		<u>2,998</u>	<u>600</u>	<u>3,598</u>	<u>2,537</u>	<u>597</u>	<u>3,134</u>
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)		<u>2,883</u>	<u>474</u>	<u>3,357</u>	<u>2,308</u>	<u>286</u>	<u>2,594</u>
Total assets less current liabilities		<u>2,883</u>	<u>474</u>	<u>3,357</u>	<u>2,589</u>	<u>320</u>	<u>2,909</u>
Total net assets		<u>2,883</u>	<u>474</u>	<u>3,357</u>	<u>2,589</u>	<u>320</u>	<u>2,909</u>
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		<u>2,883</u>	<u>474</u>	<u>3,357</u>	<u>2,589</u>	<u>320</u>	<u>2,909</u>

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 £,000	2023 £,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 Total £,000	2023 Total £,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 Wheb Ast Mgt Fd FP Wheb Sust Fd D GBP Dis Sett	N/A	N/A	N/A	5.16%	8,040	16
RIum Limited RL Sustnable 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 £,000	2023 £,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 £,000	2023 £,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 31 March 2024	Incoming Resources £,000	Resources Expended £,000	Gains and Losses £,000	Balance 1 April 2023	Incoming Resources £,000	Resources Expended £,000	Gains and Losses £,000	Balance 1 April 2022
17.1 Restricted income funds	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
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 the course of the next year.

	Balance 31 March 2024	Incoming Resources £,000	Resources Expended £,000	Gains and Losses £,000	Balance 1 April 2023	Incoming Resources £,000	Resources Expended £,000	Gains and Losses £,000	Balance 1 April 2022
17.2 Unrestricted funds	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
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 Mopett	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.

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.

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

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.



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

Charity reg. no. 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

		Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 March 2024	Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 March 2023
	Note	£,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		<u>0</u>	<u>0</u>	<u>0</u>	<u>281</u>	<u>34</u>	<u>315</u>
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		<u>2,998</u>	<u>600</u>	<u>3,598</u>	<u>2,537</u>	<u>597</u>	<u>3,134</u>
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)		<u>2,883</u>	<u>474</u>	<u>3,357</u>	<u>2,308</u>	<u>286</u>	<u>2,594</u>
Total assets less current liabilities		<u>2,883</u>	<u>474</u>	<u>3,357</u>	<u>2,589</u>	<u>320</u>	<u>2,909</u>
Total net assets		<u>2,883</u>	<u>474</u>	<u>3,357</u>	<u>2,589</u>	<u>320</u>	<u>2,909</u>
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		<u>2,883</u>	<u>474</u>	<u>3,357</u>	<u>2,589</u>	<u>320</u>	<u>2,909</u>

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 £,000	2023 £,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 £,000	2023 £,000
Total	0	310
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 Wheb Ast Mgt Fd FP Wheb Sust Fd D GBP Dis Sett	N/A	N/A	N/A	5.16%	8,040	16
Rlum Limited RL Sustnable 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 £,000	2023 £,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 £,000	2023 £,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 31 March 2024	Incoming Resources £,000	Resources Expended £,000	Gains and Losses £,000	Balance 1 April 2023	Incoming Resources £,000	Resources Expended £,000	Gains and Losses £,000	Balance 1 April 2022
17.1 Restricted income funds	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
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 the course of the next year.

	Balance 31 March 2024	Incoming Resources £,000	Resources Expended £,000	Gains and Losses £,000	Balance 1 April 2023	Incoming Resources £,000	Resources Expended £,000	Gains and Losses £,000	Balance 1 April 2022
17.2 Unrestricted funds	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
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.

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.

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.

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

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.

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.

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

31 January 2025
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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.