

Registered Charity Number: 1059946



**NORTH CUMBRIA
HOSPITALS
NHS
CHARITY**



North Cumbria Hospitals NHS Charity

Annual Report and Accounts 2023/24

www.ncic.nhs.uk

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1 Trustee's Annual Report

The Corporate Trustee presents the North Cumbria Hospitals NHS Charity Annual Report together with the financial statements for the year ended 31 March 2024. The audit of the annual report and accounts was undertaken by the Charity's auditor.

The Charity's annual report and accounts for the year ended 31 March 2024 have been prepared in accordance with the accounting policies set out in section 13 to the accounts. They comply with the deed of trust, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2009 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charity's report and accounts include all the separately established funds for which the North Cumbria Hospitals NHS Charity is the sole beneficiary.



1.1. Foreword by the Chair of North Cumbria Integrated Care NHS Foundation Trust.

Welcome to the North Cumbria Hospitals NHS Charity Annual Report for 2023/24. Our charity supports the services provided by our two acute hospitals, the Cumberland Infirmary in Carlisle and the West Cumberland Hospital in Whitehaven, for the benefit of NHS patients, their families and communities.

Thanks to the generosity and kindness of our donors, our Charity is in a healthy position with a balance of £3.436m. We will continue to invest in our facilities, patient services and our staff to improve the safety and quality of the care we provide.

We have been grateful for £213k in generous donations from individuals, companies and grants. We have also received £924k in legacies. We will remember John Dickinson, Brian Graham, Eleanor Rutherford, Margaret Marshall, Emily Pybus and George W Somerville whose kindness in death means they live on in our memory through the care we provide to others.

Through this generosity, our Charity has been able to improve patient care by investing in medical equipment that the Trust would otherwise be unable to afford. This year we have agreed to invest £78,000 to purchase 2 thoracoscopes to support patients with suspected malignant pleural effusions to receive a quicker diagnosis and, in many cases, avoid the need for referral to the Freeman hospital in Newcastle. We have also invested in £29,000 for 2 scalp coolers to reduce or prevent hair loss for chemotherapy patients, cardiac rehab app licences to support more flexible access to rehabilitation support and a transportable patient monitor.

In total, we have made grants of £260k on medical equipment, staff education and training, and patient welfare and amenities.

None of this would be possible without the kindness of our donors. A heartfelt thank you to you all.

Looking ahead, we are exploring ways to engage more effectively with staff, patients and their families and to support them in their fundraising efforts.

The NHS today faces many challenges and the support of our Charities has never been more important. However, the generosity and support we see from our donors and fundraisers means that we can face the future with optimism, and take great pride in the contribution we make to our NHS.



6 November 2024

Steven Morgan,

Chair of North Cumbria Integrated Care NHS Foundation Trust & Member of the Charitable

Funds Committee

1.2. Who we are

North Cumbria Hospitals NHS Charity ('the Charity') is a registered charity (registered charity number: 1059946). We exist to raise funds and receive donations for the benefit of the NHS. For us this is the patients of the Cumberland Infirmary and West Cumberland Hospital. By securing donations, legacies, and sponsorship, the Charity can provide the 'icing on the cake' to make a real difference for patients, their families and the staff who look after them. Providing both general and specialist care, the Cumberland Infirmary and West Cumberland Hospital are key partners in fulfilling our charitable aims. We would like you to support us in our crucial work so please read on and let us tell you more about ourselves, what we do, what we have achieved and how we go about spending the money given to us.

1.3. Charity details

Charity Name: North Cumbria Hospitals NHS Charity

Registered Charity Number: 1059946

Principal Office:

North Cumbria Hospitals NHS Charity
Executive Director of Finance
c/o NHS Finance
Parkhouse Building South
Baron Way
Kingmoor Business Park
Carlisle
Cumbria
CA6 4SJ

The Charity was established under the Umbrella Charity Model by a declaration of trust dated 29 October 1996, as amended by the supplemental deed dated 28 January 2003 and by supplemental deed dated 6 October 2009.

The Charity has a Corporate Trustee which was North Cumbria University Hospitals NHS Trust up until 30 September 2019. On 1 October 2019 the North Cumbria University Hospital NHS Trust was acquired by Cumbria Partnership NHS Foundation which was renamed as North Cumbria Integrated Care NHS Foundation Trust on the same date.

The transaction took place under Section 56A of the National Health Service Act 2006 and the transaction agreement made provision for the charitable funds of North Cumbria University Hospitals NHS Trust to be transferred as part of the transaction. Therefore, since 1 October 2019 the corporate trustee has been North Cumbria Integrated Care NHS Foundation Trust.

1.4. Our mission

By raising new money and careful management of our existing funds, North Cumbria Hospitals NHS Charity provides a public benefit by making grants to North Cumbria Integrated Care NHS Foundation Trust. The object of the Charity is as follows:

The Trustee shall hold the charitable fund upon trust to apply the income and at their discretion, as far as may be permissible, the capital, for any charitable purpose or purposes relating to the National Health Service.

Charitable funds received by the Charity are accepted and held and administered as funds held on trust for purposes relating to the health service in accordance with the National Health Service Act 1977 and the National Health Service and Community Care Act 1990. These funds are held on trust by the corporate body. The members of the Charitable Funds Committee confirm that they have referred to the guidance provided by the Charity Commission on public benefit when reviewing aims and objectives, when planning future activities and in setting the grant making policy for the year.

The Charity supports projects and interventions that improve patient experience, enhance services, improve patients' overall health, and support the wellbeing and development of NHS staff. The Charity covers the costs for items such as specialist equipment and projects such as staff wellbeing initiatives and health education which are not covered by NHS core funding.

Grants to the Trust 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 £303k (2022/23: £480k) were made.

1.5. What we have achieved:

The Charitable Funds Committee keeps the spirit of "public benefit" at the forefront of its decision making and encourages applications for grants to support patient centred initiatives. During 2023/24 the Committee approved a small number of bids for expenditure of more than £20,000. This included approving the following grants:

- £78,000 to purchase 2 thoroscopes to support patients with suspected malignant pleural effusions to receive a quicker diagnosis and, in many cases, avoid the need for referral to the Freeman hospital in Newcastle; and
- £29,000 for 2 scalp coolers to reduce or prevent hair loss for chemotherapy patients.

By funding services and equipment we can help our staff to provide care to their patients which goes beyond that which NCIC is funded by the government to provide.

We assist patients from every walk of life, irrespective of race, creed, ethnicity or personal circumstances. We put this aim into practice by helping the patients, their families and carers, and visitors to the hospital by:

- Enhancing the care our hospitals can offer through new equipment and building improvements to deliver better facilities.
- Investment in the people who work for NCIC to ensure the best care for our patients, their families and visitors.
- Providing direct support to patients by way of information, enhanced support and better facilities.

Highlights from public benefit

Family raises £2383 for the Intensive Care Unit at the Cumberland Infirmary

Pictured below Pauline's family with intensive care staff and right – just some of the fundraising activities that took place.



The family of the late Pauline Brown, a former nurse who worked at the Cumberland Infirmary, raised £2,383 for the intensive care unit. Pauline sadly died in November 2022, and because she had already discussed with her family that she wanted to be an organ donor, she was able to donate a liver, kidneys and corneal tissue continuing to save lives even after her death. Her family are now raising awareness of the importance of people registering their decision and having a discussion with their family.

During organ donation week, they raised £4766.18, which was split between the blood bikes and ICU. They raised the funds through a series of events including quiz nights, bingo and music. Pauline's husband Paul, and children Kerry, Vikki and Gavin spoke to staff including Dr Mark Holliday, who is the clinical lead for organ donation on how the money was going to be spent. £2,383 was raised in total and the team would like to place a bench in the hospital grounds in memory of Pauline recognising the gift of life that she gave to four other people. They also plan to buy a sensory lamp for the relatives room, a book case with a selection of books for relatives, decorate the visitors room and provide some wall art.

Family raises over **£1,100** for the Special Care Baby Unit in Carlisle.

Pictured below Autumn and her parents in SCBU, Autumn now, and the late Kelly Gourlay.



We are extremely grateful to have received a donation to thank colleagues and in memory of trainee nurse Kelly Gourlay, who sadly died 16 years ago.

Stenya Gourlay is a senior information analyst at the Trust and has worked for the NHS for over 30 years. She is mum to Kelly and Grandma to Autumn, who was well looked after by the special care baby unit (SCBU) 18 months ago. Stenya held charity night to raise money for the special care baby unit Carlisle.

She said: "I picked this unit, as my first grandchild was born 6 weeks premature weighing in at just over 3.5 pounds. Both Autumn and her parents were very well looked after in the unit.

"I also wanted the proceeds to go to the Cumberland Infirmary as my daughter Kelly was training to be a nurse there when she died in a car accident."

"We raised just over £1,100 for the unit at Morton Manor, tickets were provided by Murray's printers and the band Outfit played on the evening, all provided their services free. So every penny went to the unit."

Ben Frampton, Matron for Women and Children's at NCIC is grateful to the Gourlay family for raising funds. He said: "The special care baby unit provides a lifesaving service for many newborn babies and we are grateful to anyone who chooses to raise money for the unit."

It's not only a lovely way to give back to future families but also to remember Kelly.

Stenya is now organising her next charity event to raise money for Cystic Fibrosis, in aid of the daughter of Kelly's friend who has the condition.

Family & friends raise over **£3,700** in memory of Lloyd Sutton, 18 from Whitehaven.
Pictured below family and friends fundraising for our charity and Meningitis Now.



Lloyd Sutton, sadly died last October from bacterial meningitis, aged just 18 in Intensive Care at West Cumberland Hospital.

Lloyd, of West Cumbria, was found unresponsive in his room by his parents one Thursday morning last October.

He was rushed to the West Cumberland Hospital with suspected meningitis and put into an induced coma. He never regained consciousness.

His dad Tony said: "He was unlucky. His symptoms had flared up during the night and had it been during the day at work then he could have been treated a lot quicker and the outcome could have been very different."

"We had so much support from people in the weeks following," said his mum, Louise.

A fundraising page was set up on Much Loved straight away and £2,000 was collected at the funeral. Since then family and friends have continued their fundraising by tackling all of the Wainwright peaks and together with family and friends have climbed 214 in under a year.

On the original Much Loved page there has been £19,500 raised to date. During 2023/2 £3,743.42 of this went to WCH ITU and the remainder to Meningitis Now. They continue to raise funds for Meningitis Now on the Walk for Lloyd Justgiving page.

"Walking keeps us going," said Louise. "Each week I look forward to what the weekend walk will bring and where we will be going. I don't know what I would have done without the walks."

The Charity is most grateful to all supporters for their contributions.



A heartfelt thank you to the family and friends of the late Sandra Armstrong.

They raised £682 for the renal unit at the Cumberland Infirmary in her memory. Her husband and daughter came and presented the cheque to the renal unit staff.



Tubby Football Club from Whitehaven played a match last month against the NHS International Football Club to fundraise for the department.

They raised £767.92. There was an additional £100 received as match funding through CAF so the final total was £867.92



Jason Todd from Maryport raised over £1800 for the unit by running the Loch Ness Marathon after his father received exceptional care following a heart attack.

He said, "My dad received exceptional care from West Cumberland Hospital and came home safe and sound after a week or so, which was an enormous relief.

The Charity is most grateful to all supporters for their contributions.

Mr Pitts and Mrs Irving donated £287.25 to the WCH Renal Unit

Whitehaven Parochial Church Council raised £261.40 at St James Church from a memory tree

Shepley Engineering donated £250 to the WCH Children's ward in Lieu of sending Christmas Cards to their Suppliers

The Stroke unit received a £200 donation in memory of Daniel O'Neill

Michael Ryan's family donated £200 to Ward 3 in his memory

The Pink Ladies Fundraising group raised £10,200 at an annual chick flick fundraising event in memory of their founder Karen Ritson.

Mrs McKee donated £200 in memory of her husband Derek John McGee to the CIC ITU Ward. She wrote a letter to the staff thanking them for their medical knowledge, team work, quiet atmosphere and genuine loving care of the patients and families

The Heart Centre received £500 donation from D&C Scott

The Chaplaincy Team received £100 thank you from Mary McGee

Cath Dobson donated £1,000 to WCH Renal fund in memory of her husband David Dobson. She sent a thank you card to Dr Mead praising him and the team for the care they provided David over the years

Roger Gaynam donated £500 to Ward 1 at WCH as a heartfelt thanks to the "Super Staff"

Shirley Davidson's family donated £1,810 to the CIC ICU fund in Shirleys memory for the staff and relatives room

Allan Hyde donated £100 to WCH ITU in memory of his wife Marian Hyde as a token of his appreciation for care his wife received on the ward

Jemma Kirkbride donated £50 to Special Care baby unit at WCH

Ellis Park Golf Society imposed "fines" for losing balls, balls landing in water, not parring a par 3 and other golfing faux pas which raised £1,000 for WCH Children's fund

Douglas & Kathleen Lake sent in a donation in memory of their mum Kathleen Lake from her funeral service for £219.10 for the Stroke Fund. A letter was received thanking staff for the care Kathleen was given on numerous admissions to the ward.

The Davidson family gave £477.77 to the CIC Maternity Bereavement Fund following the loss of Sophie's twin's last year

Heather Perry and Family donated £430 which was split between WCH and CIC Renal Funds in memory of her Husband John Perry. Heather said "the care and treatment John received was always very professional and the dedication of the staff always very much appreciated"

A former Patient who wishes to remain anonymous donated £10,000 to the WCH ITU Fund to help purchase new equipment after an accident which left them requiring treatment on the ward

George and Janet Brownrigg raised £550 at their Golden Wedding celebration for the Cardiology fund as a thank you for care received after a Triple Heart Bypass

Stanwix Park held a Country music festival which raised £1,000 for the Abbey Campbell Asthma fund

Andrew Boston climbed Great Cable in the Lake District for the Specialist Rehab team raising £700

Sandra Kulaszewski held a quiz night in memory of her dear friend John Cowan for the Cardiology Fund which raised £180

The family of Cecilia Pickup donated £472 to the WCH General Fund as a thank you for the care and compassion Cecilia received during her stay. Another £208.18 was donated via Much love for Cecilia

Brunton Crescent held a street party raising money for the CIC Breast Care Fund. A resident Elaine Baty wanted to help others in the same situation as herself

Amy Grey and her family donated £1,210 to WCH ITU in memory of her father Gary Grey. She wanted to thank the staff for their hard work and everything they did for Gary on his last days

The Loan family donated £1,000 to WCH SCBU as a thank you for the kindness, support and care received last year with their baby boy George

Debra Leech donated £310 in memory of her dad William Burns to the WCH Renal Fund. William wanted to help in anyway he could to make the hours patients spend in hospital getting dialysis a little better for them

The Wyndham Ladies NFU donated £83 to the Henderson Suite

Linda Moffat donated £400 in memory of her mother Hilda Routledge who passed away from Lymphoma in March. The donation is to benefit the patients of the Haematology department

Margaret Wallace held Charity Golf days raising £300 for the Leukaemia Fund in memory of her husband David Wallace. Special thanks was given to Dr O'Brien for the help and care he gave David during his treatment

The Masonic Bikes association raised £1,200 split between the Children's wards at CIC and WCH. They also attended the ward at Easter bringing with them a large array of Easter eggs and soft toys which we loved by the children. Earlier in the year the bikers also donated another £425 to the CIC Children's ward

Mrs J Wilcock donated £100 to the Ophthalmology department

St Bees Golf Club raised £1,200 at Captains Charity event which was split between the WCH Breast fund and the Urology fund

John Joseph Forrest had £105.50 donated to the Children's ward at CIC in his memory

A coffee morning for B Bell raised £189 for the Oncology Department

Sellafeld have been active supporters of the charity through the year. Including a £1,500 donation the WCH General Fund

This is a small list of the donations received into the charity and every donation is greatly appreciated. We give thanks that you choose to support our charity



1.6. Trust Board

The Charity's corporate trustee is North Cumbria Integrated Care NHS Foundation Trust (NCIC). NCIC is led by a Trust Board made up of executive and non executive directors. Executive directors are responsible for the operational management of the Trust whilst non executive directors make sure the Board act in the interests of our patients and community.

The members of the Trust Board who served during the financial year are shown in the table on the next page. Unless otherwise noted, the Directors were in post for the 12 month period to 31 March 2024 and up until the point at which the accounts were adopted.

Name	Responsibilities	Post From	To
Steve Morgan	Chair		
Lyn Simpson	Chief Executive		
James Drury	Executive Director of Finance, Estates & Digital (Executive Director of Finance & Estates until 31 March 2024)		
Adrian Clements	Executive Medical Director		
Jill Foster	Executive Chief Nurse		
Justine Steele	Director of People (Executive Director of People & Organisational Development until 31 March 2024)		
Dean Oliver	Director of Performance, Planning & Strategy (Executive Director of Performance, Planning & Strategy until 31 March 2024)		
Johanna Reilly	Interim Chief Operating Officer		31/05/2024
Stephen Park	Director of Communications		
John Batty	Non-Executive Director		
Mark Cullinan	Non-Executive Director		
Teresa Griffiths	Non-Executive Director		
Philip Kane	Non-Executive Director		30/06/2024
Des Moore	Non-Executive Director		
Ian Waugh	Non-Executive Director	01/10/2024	
Jonathan Weber	Non-Executive Director	01/09/2024	
Celia Weldon	Non-Executive Director		30/09/2024

1.7. Trustees

The Charity's trustee has delegated its powers and functions to the Charitable Funds Committee. The Charitable Funds Committee administer the funds held in trust by the Charity in accordance with any statutory or other legal requirements or best practice required by the Charities Commission on behalf of the Corporate Trustee.

The affairs of the Charity are conducted at quarterly Charitable Funds sub-committee meetings, with a report of the meetings presented to the Trust Board.

The Charitable Funds Committee is responsible for the overall management of the charitable fund. The Committee is required to:

- Control, manage and monitor the use of the fund's resources.
- Provide support, guidance and encouragement for all its income raising activities whilst managing and monitoring the receipt of all income.
- Ensure that the approved Investment Policy by the NHS Foundation Trust Board as Corporate Trustee is adhered to and that performance is continually reviewed whilst being aware of ethical considerations.
- Keep the Trust Board fully informed on the activity, performance and risks of the Charity.
- The Executive Director of Finance is the responsible executive officer. The accounting records and the day to day administration of the funds are dealt with by the Trust's Finance Department located at the Charity's registered address above.

Governance is maintained by various policies and procedures, in particular the Charitable Fund's Governing Document. Members of the Charitable Funds Committee are not individual trustees under Charity Law but act as agents on behalf of the Corporate Trustee.

The members of the Charitable Funds Committee in 2023/24 were:

Name	Responsibilities	From	To	Committee Attendance
Philip Kane	Non-Executive Director		30/06/2024	3/3
Steven Morgan	Chair			3/3
Jill Foster	Executive Chief Nurse			3/3
Steve Park	Director of Communications			3/3
Matt Phillips	Associate Medical Director			1/1

1.8. Our Advisors

The Charitable Funds Committee is also assisted by professional advisors as detailed below:

Auditors

Dodd & Co Audit Limited
FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Solicitors

Ward Hadaway
102 Quayside
Newcastle Upon Tyne
NE1 3DX

Bankers

c/o NatWest Bank
280 Bishopsgate
London
EC2M 4RB

2. How we funded our work, our achievements and our performance

The total net assets of the Charity as at 31 March 2024 of **£3.436 million** (31 March 2023: **£2.478 million**) are divided as follows:

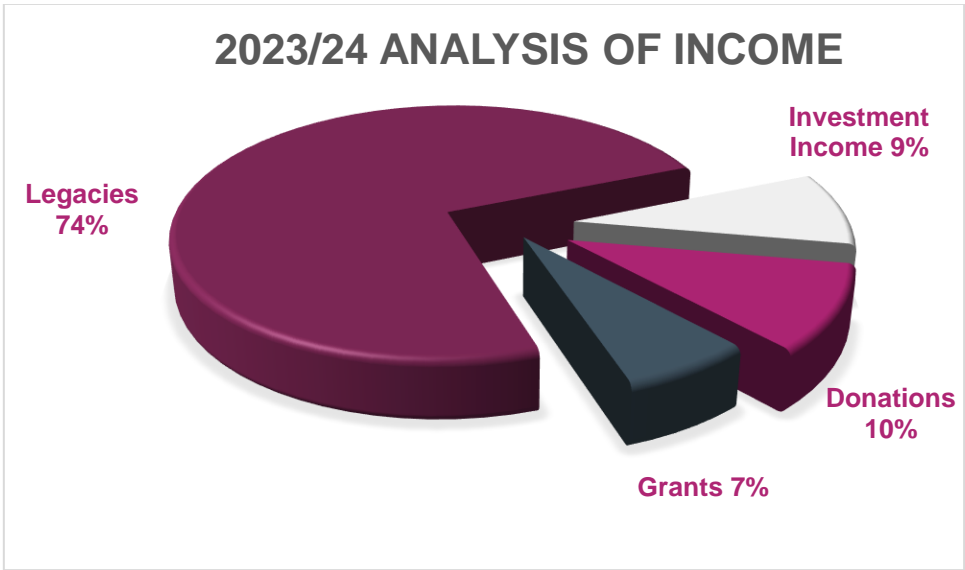
- **Restricted Funds** (Special Purpose Charities)
£0.916 million (31 March 2023: **£0.796 million**)
- **Unrestricted Funds** (General Purpose Charities)
£2.520 million (31 March 2023: **£1.682 million**).

Overall the net assets increased by **£958,000** due to an excess of income over expenditure of **£917,000** and a gain on investments of **£41,000** (2022/23: reduction of **£108,000**).

2.1. Money received

The following graph illustrates the breakdown of the total income received in the 2023/24 financial year. The total value of donations received in 2023/24 was £130k (2022/23: £147k) of which

£118k was from individuals (2022/23: £130k), £12k from companies (2022/23: £17k). The Charity received £83k from grants (2022/23: £62k).



Grants received were as follows:

- NHS Charities Together - £58,025
- Arts Council England - £24,943

The NHS Charities Together Grant was the first instalment of the Recovery Grant awarded to support our staff’s recovery from the COVID pandemic. We were awarded £154,000 in total to support a number of projects including a wellbeing programme and mental health awareness and training sessions.

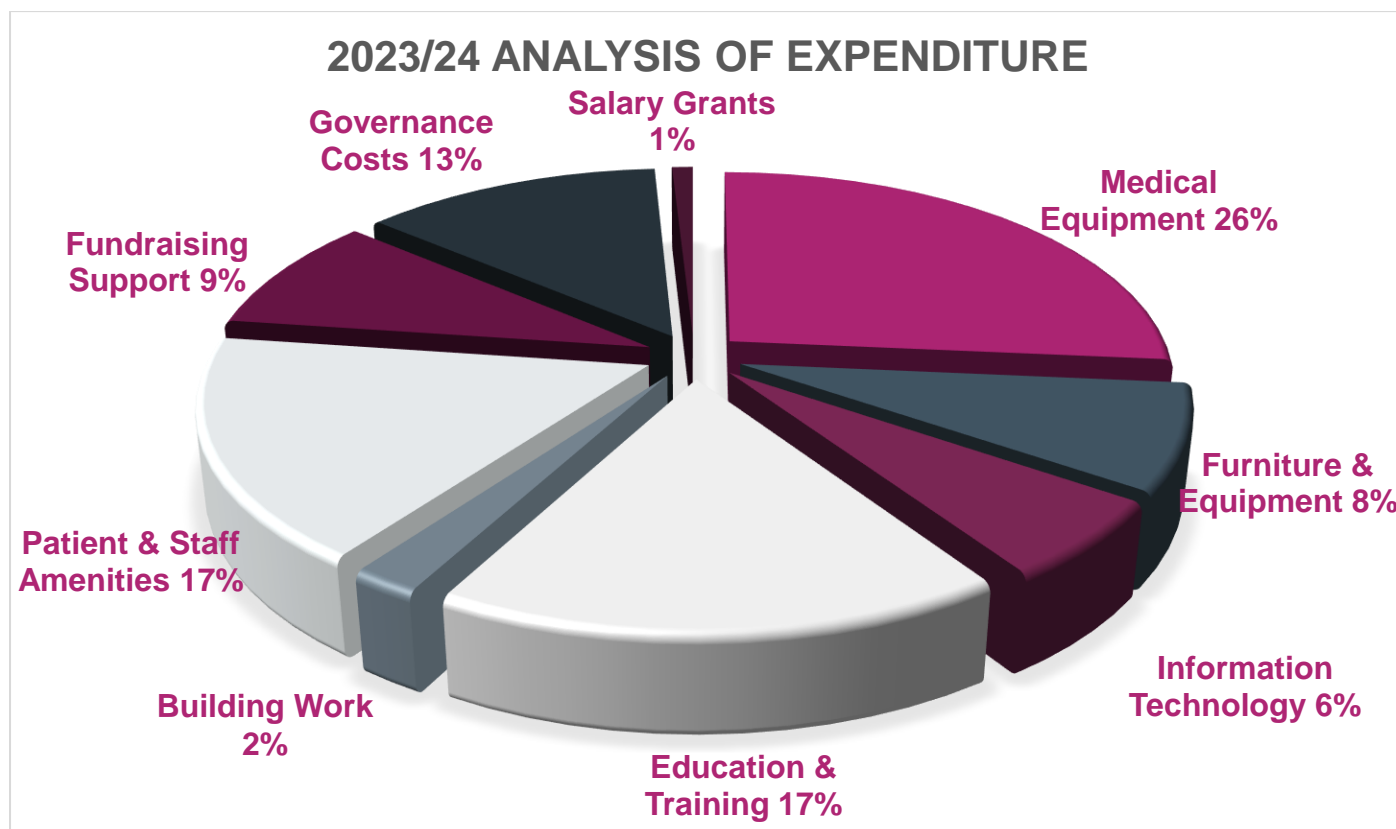
The value of legacies in 2023/24 was £924k (2022/23: £168k). Listed below are the legacies received or notified to the Charity between 1 April 2023 and 31 March 2024 and the areas that have benefitted:

John Dickinson	Respiratory
Brian Graham	Leukaemia/Haematology
Eleanor Rutherford	WCH Breast Cancer
Margaret Marshall	Ophthalmology
Emily Pybus (balance)	CIC Breast Cancer
George W Somerville	Cardiology, Stroke & General Funds

Investment income was £113k in 2023/24 (2022/23: £60k).

2.2. Money spent

Of the total expenditure of £303k in 2022/23 (2022/23: £518k), expenditure on direct charitable activity was £260k (2022/23: £480k) spent across a range of programmes from education and training to medical equipment. The monies spent were used to purchase additional goods and services not normally provided by, or in addition to, the normal NHS service that benefit staff and patients.



Patient Care Equipment

In 2023/24 grants totalling £142k were made relating to medical and surgical equipment, furniture, information technology equipment and minor building works, (2022/23: £389k). These grants are used for improvement in the quality of care and comfort of patients by the provision of services or facilities not normally provided by, or in addition to, the normal NHS service.

Key items purchased by the Charity in 2023/24 were as follows:

£77,626	2 Thorascopes	Respiratory services
£28,950	2 x scalp coolers	Chemotherapy services
£13,200	Cardiac Rehab app licences to support more flexible access to rehabilitation support	Cardiology services
£12,016	2 x early mobilisation chairs	Intensive Care
£8,639	Transportable patient monitor	The Heart Centre

Patients & Staff Welfare and Amenities

During 2023/24, grants totalling £57k (2022/23: £40k) were awarded to help improve the quality of care received by patients through the provision of services and facilities not normally provided for, or in addition to, the normal NHS service and to improve staff morale and their capacity to service patients well. The grants included a contribution to the Trust's Healing Arts programme, Christmas gifts for patients and Christmas parties and food for staff.

Staff Education and Training

In 2023/24 grants totalling £58k (2022/23: £36k) were made to enable staff to attend health related courses, conferences and books to further develop their clinical knowledge and skills.

Salary Grants

Salary grants of £3k were awarded in 2023/24 (2022/23: £15k) to support the Staff Health & Wellbeing team.

Fundraising Support

During 2023/24 the communications team provided fundraising support to the Charity. This included communicating with families who were raising funds and sharing their stories and improving the website and social media presence of the charity. In 2022/23 fundraising support costs were £5k for a subscription to a service that supports identifying potential grants for charities to apply for.

A Big Thank You

On behalf of the patients and staff who have benefitted from improved services and facilities as a result of the many donations and legacies received, the Corporate Trustee would like to thank all our donors for the generous support over the past year.



3. Our Future Plans

During 2023/24, further work has been undertaken to develop our fundraising strategy. In 2024/25 we plan to further increase donations through increased visibility and explore opportunities to raise

funds for specific equipment that would enhance the care we can offer our patients in north Cumbria.

4. How we manage charitable funds

4.1. Our grant making policy

The Charitable Funds Committee has established its grant making policy to achieve its objectives for the public benefit to improve patient care for NHS patients. All grants made during the year were made to North Cumbria Integrated Care NHS Foundation Trust.

The Committee follows a policy of delegation of decision making on grants to hospital managers, who in turn designate fund managers as appropriate. In this way the Trust Board seeks to maximise the input of medical, nursing and other patient care staff in the utilisation of funds and to manage the corporate trusteeship within the schemes of delegation of the corporate body. Unrestricted General Purpose Funds are managed by Executive Directors who make decisions on grant making related to their sphere of responsibility. The Charitable Funds Committee monitors income and grant making.

- Fund managers are able to authorise grants up to the value of £5,000.
- For grants between £5,000 and £20,000, approval is required from both the fund manager and the Chief Executive or the Executive Director of Finance & Estates.
- For expenditure of over £20,000 the approval of the Trustee is required.

Policy guidelines have been approved by the Trustee and have been circulated to all staff members involved in the administration of Charitable Funds. These Policy guidelines are reviewed periodically by the Charitable Funds Committee.

4.2. Our reserves policy

The Committee has a formal reserves policy. The main objective is to broadly ensure that income received in any one year is approximately equal to expenditure in that year, thus ensuring that reserves do not increase disproportionately over time.

Free reserves are defined as that part of the Charity's unrestricted funds which are available after meeting liabilities and are calculated as follows:

Unrestricted assets:	£2,693,000
Less liabilities:	-£173,000
Total Reserves:	£2,520,000

The minimum level of reserves held will be limited to the average expenditure over the previous two years to ensure that the Charity has sufficient funds to cover likely commitments over the coming year.

Expenditure 2022/23:	£523,000
Expenditure 2023/24:	£333,000
Average expenditure:	£428,000

Therefore the minimum level of reserves to be held is £428,000.

The policy will only be varied in circumstances where sufficient funds are required to meet specific objectives. Such objectives would be defined as an individual fund raising initiative or as something specifically identified in the Charity's spending plans. Once any such objective is achieved the reserves would revert to the previously defined level.

4.3. Our funds

North Cumbria Hospitals NHS Charity is an Umbrella Charity governed by Trust Deed, which comprises one unrestricted fund, three restricted funds and seven restricted funds for special purposes.

Unrestricted General Purpose Funds

The Trustee has discretion to apply these funds for any purpose within the objects of the Charity. However, the Trustee has adopted a policy of designating funds within the unrestricted general funds in order to respect the wishes of the donors wherever possible. All general purpose funds which are not designated like this are recorded as General Funds, still under the unrestricted funds umbrella, and are spent as far as possible in the optimum way to further the wider objectives of the Charity.

Restricted Funds

In January 2018 the Charitable Funds Committee approved that the Healing Arts Funds could become a restricted fund in order to support applications for grants and external funding. A restricted fund was established in March 2021 to hold the funds for medical equipment at West Cumberland Hospital gifted to the Charity by the late Leonard Atkinson. A further fund was established in December 2023 to hold the funds for the Trust's respiratory services gifted by the late Mr John Barker Dickinson.

Restricted Funds - Special Purpose Charities

Registered under the Charitable Fund, North Cumbria Hospitals NHS Charity has seven separate NHS Special Purpose Charities. These share the same registered charity number as the Charitable Fund, but they are separate entities. They are all registered with the Charity Commission and their relationship with the umbrella charity is recorded. They are governed by a Declaration of Trust. Their income can only be used for the purposes shown in their registration documents and they are listed below:

1. Carlisle Hospitals' Radiotherapy Fund

For any charitable purpose or purposes connected with the Radiotherapy Department at the Cumberland Infirmary.

2. Carlisle Hospitals' CT Scanner Fund

For the relief of sickness by the provision and maintenance of a Computed Tomography Scanner for use at the Cumberland Infirmary.

3. Carlisle Hospitals' Children Fund

For the relief of sickness of children who are or have been treated principally (but not exclusively) at the Cumberland Infirmary.

4. North Cumbria Acute Hospitals' Cancer Fund

For any charitable purpose or purposes, principally (but not exclusively) in connection with the services provided by North Cumbria Integrated Care NHS Foundation Trust which will further the following aims:

- a. The investigation of the causes of cancer and the prevention, treatment, cure and defeat of cancer in all its forms;
- b. The advancement of scientific and medical education and research in topics related to cancer provided the useful results of such research must be published;
- c. The furtherance of any other charitable purposes for the relief of persons suffering from cancer.

5. Carlisle Hospitals' Breast Cancer Fund

For any charitable purpose or purposes connected with the prevention, diagnosis or treatment of breast cancer principally (but not exclusively) at the Cumberland Infirmary.

6. Carlisle Hospitals' Cardiology Fund

For any charitable purpose or purposes connected with the prevention, diagnosis or treatment of disorders of the heart principally (but not exclusively) at the Cumberland Infirmary.

7. Carlisle Hospitals' Renal Fund

For any charitable purpose or purposes connected with the prevention, diagnosis or treatment of disorders of the kidneys principally (but not exclusively) at the Cumberland Infirmary.

4.4. Our investment policy

Our Investment Policy was established on 6th October 2009 and is reviewed annually.

The main criteria for the investments are:

- The Trustee shall seek to maximise the interest return on cash, consistent with minimising and diversifying risk, and for this purpose may make deposits with a maximum of £1 million being invested for a period no longer than twenty four months and the remainder of accounts to have withdrawal notice periods not exceeding three months.
- Deposits should be spread by counterparty subject to a maximum exposure of £750,000 per financial institution.
- The amount to be held as liquid funds shall be determined by the Trustee based on Fund Holders' spending plans, but in any case a minimum of six months expenditure (based on average expenditure over the two previous years) shall be held in liquid funds.
- The Trustee shall maintain a list of approved banking institutions, together with the maximum deposit across all accounts (the "credit limit") to be held with any one institution, which is £750,000.

5. Risk management

The Charity operates under the corporate controls assurance policies and procedures of the NHS Foundation Trust as part of its governance arrangements. The Trust has put in place as part of its risk management strategy both a risk register and a framework for the identification and minimisation of risk. The risk register for Charitable Funds is part of the Corporate Register as the Trust is the Corporate Trustee.

Income and expenditure is monitored in total to ensure that both pending and firm financial commitments remain in line with income to avoid unforeseen calls on reserves. All expenditure is committed against funds by the appointed Fund Holders and this expenditure is applied in line with the objects of the Charity. This expenditure is then authorised according to the Trust's Standing Financial Instructions, Standing Orders and Charitable Fund Procedures that also comply with Charity Law. All funds are checked before a payment is made to ensure that there is money available to meet expenditure. Income and expenditure statements are sent to the individuals authorised as Fund Holders on a monthly basis. The Trustees are presented with a statement of income and expenditure and fund balances at every Committee Meeting for assurance.

The Charity benefits from the independent reviews and audits undertaken by both internal and external audit, reports from which are presented to the Trustee. The action points from such reports are applied and monitored on behalf of the Charity by the Trust's Finance Department. Audit testing in recent years has not identified any significant financial or other losses.

6. Statement of trustee's responsibilities in respect of the trustee's annual report and accounts

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

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

- Select suitable accounting policies and then apply them consistently
- Make judgments and estimates that are reasonable and prudent
- State whether the recommendations of the SORP have been followed, subject to any material departures disclosed and explained in the financial statements
- State whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

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

Approved by the Audit & Risk Committee on behalf of the Corporate Trustee on 6 November 2024 and signed on their behalf by



John Batty

Chair of the Audit & Risk Committee

With grateful appreciation and special thanks.

To those donations received via much loved as part of their final wishes and their families:

Rory Amos	£1,702.70	CIC SCBU
Billy Nugent	£80.06	Abbey Cambell Asthma Fund
David Rankine	£70.57	CIC Oncology Fund
David Bulman	£207.38	CIC ICU Fund
Iain Gaddes	£42.10	CIC ICU Fund
Terry Ward	£56.13	The Heart Centre
Mark Parr	£165.07	Stroke & Elderly Care Fund
Glynn Davies	£397.18	WCH ITU Fund
Thomas William Moore	£9.29	WCH - Palliative Care Fund
Barry Kegg	£567.40	WCH Renal Fund
Lilian Shepherd	£65.63	WCH General Fund
Lloyd Sutton	£3,743.42	WCH ITU Fund
Maureen Crosby	£340.66	WCH Henderson Suite
William Burns	£216.47	West Cumberland Renal Fund
Isabelle Martin	£23.62	CIC/WCH General Funds
Michael Mossop	£23.62	CIC/WCH General Funds
Brenda Beck	£569.72	WCH Henderson Suite
Norma Musson	£65.83	Stroke & Elderly Care Fund
Eric Musgrave	£160.32	Stroke & Elderly Care Fund
Olive Blakeley	£248.38	WCH General Fund
Alexa Sandwith	£263.92	WCH Paediatric Ward Fund
Anthony Wilkinson	£75.32	CIC Renal Unit Fund
Brian Telford	£14.03	West Cumberland Renal Fund
Anne Gaffney	£255.23	NCIC - Stroke & Elderly Care Fund
Leonard Chapman	£226.56	NCIC - Stroke & Elderly Care Fund
Margaret Pilkington	£496.22	NCIC - Stroke & Elderly Care Fund
Cyril Rigg	£325.30	West Cumberland Renal Fund
Sadie Parr	£132.06	CIC SCBU
Rickie Reid	£84.81	WCH General Fund
Philip James Skelly	£18.58	WCH - Palliative Care Fund

Thank you.

North Cumbria Hospitals **NHS Charity.**

INDEPENDENT AUDITOR'S REPORT TO THE CORPORATE TRUSTEE OF NORTH CUMBRIA HOSPITALS NHS CHARITY

Opinion

We have audited the financial statements of North Cumbria Hospitals NHS Charity for the year ended 31 March 2024 which comprise the primary statements such as the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. 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 charity'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 Auditor's 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 trustee's 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 12 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 trustees annual report, other than the financial statements and our auditor's report thereon. The trustee is responsible for the other information. Our opinion on the financial statements does not cover the other

information, and except to the extent otherwise explicitly stated in our report, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report

Responsibilities of trustee

As explained more fully in the Trustees' Responsibilities Statement, the trustee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal controls as they 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 trustee is 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 trustee either intends to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 auditor's 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We have;

- Obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework;
- Obtained an understanding of the entity's policies and procedures on compliance with laws and regulations, including documentation of any instances of non-compliance;
- Identified the laws and regulations that have significance in the context of the entity;
- Obtained an understanding of the entity's risk assessment process, including the risk of fraud;
- Assessed and evaluated the susceptibility of the entity's financial statements to material misstatement, through error and fraud;
- Implemented procedures to enable the identification and testing of unusual or unexpected journal entries;
- Evaluated the assumptions and judgements used by management within significant accounting estimates and assessed if these indicate evidence of management bias;
- Tested significant transactions, in particular the evaluation of the business rationale for any which appear unusual or outside the company's normal course of business;
- Reviewed the financial statements and tested the disclosures against supporting documentation;
- Communicated relevant matters (including those above) to all members of the audit team to ensure they understood the risks specific to the entity and the audit procedures planned to mitigate these.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Use of our report

This report is made solely to the charity's trustee, 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 trustee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustee, for our audit work, for this report, or for the opinions we have formed.

Dodd & Co Audit Limited

Dodd & Co Audit Limited, Registered Auditors
FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
Carlisle
CA1 2RW

Date: 6 November 2024

NORTH CUMBRIA HOSPITALS

NHS CHARITY

ANNUAL ACCOUNTS

For Year Ended 31 March 2024

Charity Commission for England and Wales
Registration Number 1059946

Statement of Financial Activities for the year ended 31 March 2024

		Unrestricted Funds Note: £000	Restricted Funds £000	2023/24 Total Funds £000	Unrestricted Funds £000	Restricted Funds £000	2022/23 Total Funds £000
Income							
Donations, Legacies and similar resources:							
Donations (including grants)		158	55	213	156	53	209
Legacies		863	61	924	132	36	168
Total Donations and Legacies	2	1,021	116	1,137	288	89	377
Investment income	3	74	39	113	41	19	60
Total income		1,095	154	1,250	329	108	437
Expenditure							
Charitable activities	5	268	35	303	202	316	518
Raising Funds	4	30	0	30	5	0	5
Total expenditure	5	298	35	333	207	316	523
Net gain/(loss) on investments	11	41	0	41	(22)	0	(22)
Net income/expenditure before Transfers		838	120	958	100	(208)	(108)
Gross transfer between funds		0	0	0	0	0	0
Net movement in funds		838	120	958	100	(208)	(108)
Fund balances brought forward at 1 April		1,682	796	2,478	1,582	1,004	2,586
Total Fund Balances	17	2,520	916	3,436	1,682	796	2,478

The notes on pages 36 to 43 form part of these accounts.

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							
Investments	11	455	0	455	414	0	414
Total Fixed Assets		455	0	455	414	0	414
Current Assets							
Debtors	12	891	66	957	60	25	85
Cash and Cash Equivalents	13	1,347	868	2,215	1,317	894	2,211
Total Current Assets		2,238	934	3,172	1,377	919	2,296
Current Liabilities							
Creditors: Amounts falling due within one year	14	(173)	(18)	(191)	(109)	(123)	(232)
Net Current Assets/(Liabilities)		2,065	916	2,981	1,268	796	2,064
Total Assets less Current Liabilities		2,520	916	3,436	1,682	796	2,478
Total Net Assets		2,520	916	3,436	1,682	796	2,478
Funds of the Charity							
Income Funds:							
Restricted	17.1	0	916	916	0	796	796
Unrestricted	17.2	2,520	0	2,520	1,682	0	1,682
Total Funds		2,520	916	3,436	1,682	796	2,478
		0					

The notes on pages 36 to 43 form part of these accounts.

The financial statements were approved by the Audit & Risk Committee and authorised for issue on 6 November 2024

Signed:



Name: John Batty (Chair of Audit & Risk Committee)

Date 6 November 2024

Cashflow for Year Ended 31 March 2024

		2023/24	2022/23
Cash flows from Operating Activities:			
Net Income/(Expenditure) for the reporting period as per Statement of Financial Activities		958	(108)
Adjustments for:			
Dividends & interest from investments	3	(113)	(60)
Unrealised profit on investments		(41)	22
(Increase)/decrease in Debtors	12	(871)	(53)
Increase/(decrease) in Creditors	14	(41)	(71)
Net Cash provided by (used in) Operating Activities		<u>(108)</u>	<u>(270)</u>
Cash flows from Investing Activities:			
Interest from Investments	3	112	51
Sale of investments	11	0	0
Net Cash provided by Investing Activities		<u>112</u>	<u>51</u>
Change in Cash and Cash Equivalents in the reporting period		4	(219)
Cash and Cash Equivalents at the beginning of the reporting period		2,211	2,430
Cash and Cash Equivalents at the end of the reporting period		<u>2,215</u>	<u>2,211</u>

Notes to the Accounts

1 Accounting Policies

1.1 Basis of Preparation

The financial statements have been prepared on a historic cost basis, with the exception of investments which are included at fair value. The 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 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.

The Trustee considers that there are no material uncertainties about the North Cumbria Hospitals NHS Charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

1.2 Funds structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as a restricted fund or an endowment fund. Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specific charitable purpose. Endowment funds arise when the donor has expressly provided that the gift is to be invested and only the income of the fund may be spent.

Those funds which are neither endowment nor restricted income funds are unrestricted income funds which can be analysed between designated (earmarked) funds where the Trustee has set aside amounts to be used for specific purposes or which reflect the nonbinding wishes of donors, and unrestricted funds which are at the Trustee's discretion.

The North Cumbria Hospitals NHS Charity has 9 restricted funds, no endowment funds and one designated unrestricted fund (note 17).

1.3 Income

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

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

1.4 Income from Legacies

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

Receipt is probable when:

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

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

1.5 Expenditure 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:

- a) There is a present legal or constructive obligation resulting from a past event
 - b) It is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement
 - c) The amount of the obligation can be measured or estimated reliably.
- Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

1.6 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:

- a) We have communicated our intention to award a grant to a recipient who then has a reasonable expectation that they will receive a grant
- b) 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
- c) There is an established pattern of practice which indicates to the recipient that we will honour our commitment.

The Trustee has control over the amount and timing of grant payments and consequently where approval has been given by the Trustee, or by the Charitable Funds Committee on behalf of the Trustee, 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.

1.7 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 7.

1.8 Fundraising costs

The costs of raising 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 together with investment management fees. Fundraising costs include a fee paid to the Trust. The fee is used to contribute to the salaries and overhead costs of one of the Trust's support services which is supporting fundraising in the absence of a Charity Fundraising Lead.

1.9 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 5.

1.10 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.

1.11 Debtors

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

1.12 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, usually in notice interest bearing savings accounts.

1.13 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 in more than a year are shown as long term creditors.

1.14 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 (or date of purchase if later). Unrealised gains and losses are calculated as the difference between market value at the year end and opening carrying value (or date of purchase if later)

1.15 Corporate Trustee arrangements

On 1 October 2019 the North Cumbria University Hospitals NHS Trust was acquired by Cumbria Partnership NHS Foundation which was renamed as North Cumbria Integrated Care NHS Foundation Trust on the same date. The transaction took place under Section 56A of the National Health Services Act 2006 and the transaction agreement made provision for the charitable funds of North Cumbria University Hospitals NHS Trust to be transferred as part of the transaction. Therefore, since 1 October 2019 the new corporate trustee has been North Cumbria Integrated Care NHS Foundation Trust. The Charity updated its name to exclude "NHS Trust" at that time but has subsequently made a further change and the Charity is now called North Cumbria Hospitals NHS Charity.

2. Income from donations, legacies and grants

	Unrestricted Funds	Restricted Funds	Total 31/03/2024 Funds £000	<i>Total 31/03/2023 Funds £000</i>
	£000	£000	£000	£000
Donations from individuals	101	17	118	130
Corporate donations	12	0	12	17
Legacies	863	61	924	168
Grants	45	38	83	62
Total Donations, Legacies & Grants	1,021	116	1,137	377

Grants received in 2023/24 totalled £83k and were from NHS Charities Together and Ace Lottery (2022/23: £62k).

Section 3.1 of the annual report contains additional information about the income from legacies and which funds/services benefitted.

3. Gross investment income

Most of the Trust's investment income is from cash on deposit including an 18 Month Saver account with Nationwide (previously a 95 Day Saver). There are also dividend payments received from the Charity's investment with CCLA.

	Unrestricted Funds	Restricted Funds	Total 31/03/2024 Funds £000	<i>Total 31/03/2023 Funds £000</i>
	£000	£000	£000	£000
Nationwide Building Society	10	6	16	9
NatWest / GBS	51	33	84	38
CCLA	13	0	13	13
Total gross investment income	74	39	113	60

4. Analysis of expenditure on raising funds

	Unrestricted Funds	Restricted Funds	Total 31/03/2024 Funds £000	<i>Total 31/03/2023 Funds £000</i>
	£000	£000	£000	£000
Fundraising Support	30	0	30	0
Fundraising Events	0	0	0	0
Other costs	0	0	0	5
Total Expenditure on Raising Funds	30	0	30	5

During 2023/24 one of the Trust's support service teams provided fundraising support to the Charity. (In 2022/23 other costs were for a subscription to a service that supports identifying potential grants for charities to apply for).

5. Analysis of charitable expenditure

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 North Cumbria Integrated Care NHS Foundation Trust, to carry out activities that will benefit NHS patients and their families. The Charity incurred expenditure with third parties in pursuance of those grants or reimbursed expenditure incurred by the Trust.

	Grant funded Activity £000	Support Costs £000	Total 31/03/2024 Funds £000	<i>Total 31/03/2023 Funds £000</i>
Medical Equipment	88	12	100	367
Furniture & Equipment	27	4	31	44
Information Technology	20	3	23	9
Education & Training	58	9	67	39
Salary Grants	3	5	8	16
Patient Amenities	68	10	78	33
Staff Amenities & Functions	(11)	(1)	(12)	9
Building Work	7	1	8	1
Total Grants Paid	260	43	303	518

Support costs have been allocated across charitable activities on the basis of direct expenditure on these activities in 2023/24

6. Analysis of Grants

The Charity does not make grants to individuals. All grants and grant support are made to North Cumbria Integrated Care NHS Foundation Trust to provide for the care of NHS patients in furtherance of our charitable aims. 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 5.

The Trustee operates a scheme of delegation for the majority of the charitable funds, under which fund holders manage the day to day disbursements on their projects in accordance with the directions set out by the Trustee in the Charitable Funds Policy, Charity standing orders and financial instructions. Funds managed under the scheme of delegation represent ongoing activities and it is not possible to accurately segment these activities into discrete individual grant awards.

The total value of the grant made to North Cumbria Integrated Care NHS Foundation Trust in 2023/24 was £303k (2022/23: £518k).

7. Allocation of support costs and overheads

	Fundraising Activities £000	Charitable Activities £000	2023/24 Total £000	<i>2022/23 Total £000</i>
Auditor / Independent Examiner Fees	0	7	7	2
HMRC - benefit in kind charge	0	0	0	0
Bank Charges and Just Giving Membership	0	1	1	1
Fundraising Costs	30	0	30	5
Governance costs:				
NEP - financial ledger	0	6	6	6
Financial Administration	0	28	28	28
Stationery	0	1	1	1
Total Support Costs & Overheads	30	43	73	43
	Unrestricted Funds £000	Restricted Funds £000	2023/24 Total £000	<i>2022/23 Total £000</i>
Raising funds	30	0	30	5
Charitable activities	26	17	43	38
Total Support Costs & Overheads	56	17	73	43

8. Trustees' remuneration, benefits and expenses

None of the members of the Charitable Funds Committee have been remunerated or reimbursed from the Charitable Funds for services provided to the Charity, or for expenses incurred in relation to those services.

9. Analysis of staff costs

The Charity does not directly employ its own staff. Staff carrying out work on behalf of the Charity are employees of North Cumbria Integrated Care NHS Foundation Trust and as such have the same terms and conditions as other Trust staff. Most staff providing support to the Charity do not work solely for the Charity and have other duties. Their costs are reflected in either fundraising support (Note 4) or salary grants (Note 5). The staff are not employed solely to work on charitable funds so they are not considered to be employees of the charity employed by a related party.

10. Audit Fees

The audit fee of £7k relates entirely to the audit of the Charity's 2023/24 accounts. In 2022/23 there was an independent examination fee of £2k.

11. Fixed asset investments

	31 March 2024 £000	31 March 2023 £000
Market Value brought forward	414	436
Add: additions to investments at cost	0	0
Less disposals at carrying value	0	0
Add net gain / (loss) on revaluation	41	(22)
Market value as at 31 March 2023	455	414

The Charity's investment is in CCLA's COIF Charities Ethical Investment Fund and it is carried at fair value. In order to reduce risk the Charity chose to invest in a pooled fund made up mainly of UK and overseas equities with some property, infrastructure and cash included in the fund.

12. Analysis of current debtors

	Unrestricted Funds £000	Restricted Funds £000	31 March 2024 Total £000	31 March 2023 Total £000
Amounts falling due within one year:				
Accrued income	891	66	957	85
Total debtors falling due within one year	891	66	957	85

Accrued income includes £923k for legacies notified to the Charity but not realised in cash as at 31 March 2024 and £14k of interest & investment income (31 March 2023: £50k for a legacy notified to the Charity but not realised in cash and £12k of interest & investment income).

13. Analysis of cash and cash equivalents

	Unrestricted Funds £000	Restricted Funds £000	31 March 2024 Total £000	31 March 2023 Total £000
Nationwide Business 18 Month Saver	322	208	530	515
GBS Bank account	1,025	660	1,685	1,696
	1,347	868	2,215	2,211

No cash or cash equivalents were held in non-cash investments or outside of the UK.

14. Analysis of liabilities

	Unrestricted	Restricted	31 March 2024 Total £000	31 March 2023 Total £000
	Funds £000	Funds £000		
Amounts falling due within one year:				
Accruals for Grants Owed	139	8	147	150
Other Accruals	5	3	8	2
Other creditors	29	7	36	80
Total creditors falling due within one year	173	18	191	232

The Trust processes purchase invoice transactions for the Charity and the balance is paid in arrears. At 31 March 2024 there was £36k owed to North Cumbria Integrated Care NHS Foundation Trust. (31 March 2023: £80k)

15. Related Party Transactions

During the year none of the NHS Trust Board or members of the key management staff or parties related to them has undertaken any material transactions with the North Cumbria Hospitals NHS Charity.

The Charity has made revenue and capital payments of £301k to North Cumbria University Hospitals NHS Trust, which is the Corporate Trustee of the Charitable Trust (2022/23: £391k). This included payments for governance and administration services of £39k (2022/23: £39k).

At any one time North Cumbria Integrated Care NHS Foundation Trust holds balances for debtors and creditors relating to the transactions it processes on behalf of the Charity, which are normally settled within the following month. At 31 March 2024 the Charity has a creditor balance of £36k owed to North Cumbria Integrated Care NHS Foundation Trust (31 March 2023: £80k).

16. Events After the Reporting Period

There are no events to report.

17. Analysis of Funds

17.1 Restricted Funds	Balance 31 March 2023 £000	Income £000	Expend- iture £000	Transfers £000	Gains and Losses £000	Balance 31 March 2024 £000
Breast Cancer	16	3	(2)	0	0	17
Cancer	9	1	(1)	0	0	9
Cardiology	78	5	(8)	0	0	75
Children	18	1	(5)	0	0	14
CT Scanner	2	0	0	0	0	2
Radiotherapy	56	4	(9)	0	0	51
Renal	371	29	(20)	0	0	380
Healing Arts	17	38	(36)	0	0	19
Leonard Atkinson Fund	227	14	46	0	0	287
John Dickinson Respiratory Fund	0	60	0	0	0	60
Total	796	155	(35)	0	0	916

Healing Arts income includes a £25k grant from Arts Council England (ACE) Lottery funding. The John Dickinson Respiratory Fund was established during 2023/24 as a result of a legacy notified to the Charity in respect of the Estate of the late Mr John Barker Dickinson.

PRIOR YEAR

Restricted Funds	Balance 31 March 2022 £000	Income £000	Expend- iture £000	Transfers £000	Gains and Losses £000	Balance 31 March 2023 £000
Breast Cancer	16	0	0	0	0	16
Cancer	9	0	(0)	0	0	9
Cardiology	40	39	(1)	0	0	78
Children	3	15	0	0	0	18
CT Scanner	2	0	0	0	0	2
Radiotherapy	58	4	(6)	0	0	56
Renal	375	20	(24)	0	0	371
Healing Arts	11	22	(16)	0	0	17
Leonard Atkinson Fund	488	8	(269)	0	0	227
Total	1,004	108	(316)	0	0	796

Details of Restricted Funds

<u>Name of fund</u>	<u>Description of the nature and purpose of each fund</u>
Breast Cancer	Prevention, diagnosis and treatment of breast cancer
Cancer	Prevention, diagnosis and treatment of cancer
Cardiology	Prevention, diagnosis and treatment of heart disorders
Children	Relief of sickness in children
CT Scanner	Provision and maintenance of CT Scanner
Radiotherapy	Relief of sickness of radiotherapy patients
Renal	Prevention, diagnosis and treatment of kidney disorders.
Healing Arts	For the support and development of Healing Arts' initiatives and programmes
Leonard Atkinson Fund	Provision of medical equipment for West Cumberland Hospital
John Dickinson Respiratory Fund	For the benefit of respiratory services at the Cumberland Infirmary

17. Analysis of Funds (cont'd)

17.2 Unrestricted Designated Funds

	Balance 31 March 2022 £000	Income £000	Expend- iture £000	Transfers £000	Unrealised Surplus £000	Gains and Losses £000	Balance 31 March 2023 £000
NCIC Trust	1,682	1,095	(298)	0	41	0	2,520
Total	1,682	1,095	(298)	0	41	0	2,520

PRIOR YEAR

Unrestricted Designated Funds

	Balance 31 March 2022 £000	Income £000	Expend- iture £000	Transfers £000	Unrealised Surplus £000	Gains and Losses £000	Balance 31 March 2023 £000
NCIC Trust	1,582	329	(207)	0	(22)	0	1,682
Total	1,582	329	(207)	0	(22)	0	1,682

The Unrestricted Funds are split into a number of designated funds across the departments and services operated by the Cumberland Infirmary and West Cumberland Hospital. They are used to fund charitable purposes that benefit NHS patients of North Cumbria Integrated Care NHS Foundation Trust and the staff that deliver patient care to those patients at the discretion of the trustees. Whilst these funds have traditionally been identifiable for each of the two sites an increasing number of the funds are cross-site and service orientated and it is no longer appropriate, or possible, to identify the funds by site.