

**SOUTH STAFFORDSHIRE COMMUNITY & MENTAL HEALTH CHARITABLE
FUND AND OTHER RELATED CHARITIES**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

CHARITY NO. 1061006

South Staffordshire Community & Mental Health Charitable Fund and Other Related Charities
Registration Number 1061006
Annual Report 2020/21

Reference and Administrative Details of the Charity, its Trustees and Advisers for the year ended 31 March 2021

Registered Charity No: 1061006

Address of Charity: Midlands Partnership NHS Foundation Trust
 Trust HQ
 St Georges Hospital
 Corporation Street
 Stafford
 ST16 3SR
 Tel: 0300 790 7000

Trustee Arrangements:

The Midlands Partnership NHS Foundation Trust is the Corporate Trustee of the Charity. The Directors who served the Midlands Partnership NHS Foundation Trust during the year to 31st March 2021 were as follows:-

M Gower	Chairman left 30/6/20
R Cotterell	Non-Executive until 30/6/20 and then Chairman 1/7/20
N Carr	Chief Executive
A Bussey	Chief Operating Officer
J Deaville	Director of Finance & Performance
A Khan	Medical Director
S Grange	Director of Strategy & Strategic Transformation
L Lockett	Director of Quality & Clinical Performance
J Gaddum	Non-Executive
M Nurse	Non-Executive
D Matthews	Non-Executive
J Small	Non-Executive
M Large	Non-Executive commenced 1/10/20
D Nixon	Non-Executive commenced 1/10/20
P Bunting	Non-Executive commenced 1/4/20 left 30/9/20

Bankers: HSBC
 49 Market Street
 Lichfield
 Staffordshire
 WS13 6LB

Investment Managers:	CCLA Investment Mgmt Ltd	M&G Investments
	80 Cheapside	Lawrence Pountney Hill
	London	London
	EC2V 6DZ	EC4R 0HH

External Auditors: Dains LLP
 Suite 2, Albion House
 2 Etruria Office Village
 Forge Lane
 Etruria
 Stoke On Trent
 ST1 5RQ

Solicitors: Capsticks
 35 Newhall Street
 Birmingham
 B3 3PU

Trustees' Report for the year ended 31st March 2021

The trustees present their annual report together with the audited financial statements of the charity for the year ended 31st March 2021. The Trustees confirm that the Annual report and financial statements comply with the provisions of the Statement of Recommended Practice (SORP), applicable to charities.

Objectives and Activities

Policies and Objectives

In setting objectives and planning activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

We believe that South Staffordshire Community & Mental Health Charitable Fund and Other Related Charities meets the principles relating to charities and public benefit described in the Charity Commission guidance and that our report demonstrates this.

The Charity's objectives are as follows:-

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

Within the main charitable registration, since 31st October 2002 a number of separate special purpose charities have been listed within the group registration. The objects of each listed charity provide for the funds to be applied for any charitable purpose relating to the NHS.

The names and objectives are as follows:-

South Staffordshire Child Development Fund

For any charitable purpose or purposes relating to the NHS wholly or mainly for child development services.

Learning Disabilities General Charity

For any charitable purpose or purposes relating to the NHS wholly or mainly for the services provided by learning disabilities.

South Staffordshire Therapeutic Services Fund

For any charitable purpose or purposes relating to the NHS wholly or mainly for therapeutic services.

South Staffordshire Homecare Healthcare Fund

For any charitable purpose or purposes relating to the NHS wholly or mainly for homecare services.

South Staffordshire Nursing Services fund

For any charitable purpose or purposes relating to the NHS wholly or mainly for nursing services provided by South Staffordshire Healthcare NHS Trust.

Community Mental Health General Charity

For any charitable purpose or purposes relating to the NHS wholly or mainly for the services provided by the community mental health service.

Community General Charity

For any charitable purpose or purposes relating to the NHS wholly or mainly provided by the community services

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Margaret Stanhope Centre General Charity

For any charitable purpose or purposes relating to the NHS wholly or mainly for the services provided by the Margaret Stanhope Centre.

Victoria Hospital General Charity

For any charitable purpose or purposes relating to the NHS wholly or mainly for the services provided by the Victoria Hospital Fund.

Sir Robert Peel Hospital General Charity

For any charitable purpose or purposes relating to the NHS wholly or mainly for the services provided by Sir Robert Peel.

George Bryan Centre General Charity

For any charitable purpose or purposes relating to the NHS wholly or mainly for the services provided by George Bryan Centre.

Strategic Health Authority Fund

For any charitable purpose or purposes relating to the NHS wholly or mainly for the services provided by the Health Authority.

During 2021/22 the trustees will again review fund balances and the overall future objectives and direction of the charity.

The Trustees can confirm that they have paid due regard to the guidance on public benefit in deciding what activities the charity should undertake. This guidance is based on two principals:

1 – there must be an identifiable benefit or benefits,

2 – benefit must be to the public, or a section of the public,

These principals are demonstrated in the charities strategic objectives and activities above.

Activities for Achieving Objectives

The charity is funded by donations and/or legacies received from patients, their relatives, the general public and other external organisations. The overall strategy of the Charity is to provide support to the above Trusts by the following means:-

Patients Expenditure -	purchase small equipment, provision of services and the provision of facilities not normally provided by or in addition to the normal NHS provision.
Staff Expenditure -	a) motivation of staff, by improving staff facilities and by providing services that improves staff wellbeing. b) education of staff by providing education over and above what would normally be provided by the NHS.
Capital Equipment -	equipment in addition to that normally provided by the NHS.

Achievements and Performance of the Charitable Funds

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

To fulfil the charitable aims and objectives, the strategy of the South Staffordshire Community and Mental Health Charitable Fund is to support its related constituent bodies by providing funds to benefit patients by purchasing supplementary and complimentary equipment or services for which the related NHS organisation are unable to provide funding through exchequer sources. For example, charitable funds were used to purchase equipment to compliment what had already been provided for at various hospital sites.

The charity does not actively fundraise and relies upon the generosity of the patients and their relatives and other donors who are familiar with or have experienced the care of the participating NHS Trusts or who are sympathetic and generous in their support to their local NHS service.

In line with the Charities (Protection and Social Investment) Act 2016 section 13 the charity would like to make it clear that no person is employed by the charity to carry out its activities for the purpose of fundraising as previously stated the charity does not actively fundraise and relies upon the generosity of the patients and their relatives and other donors. Therefore, there is no undertaking to be bound by any voluntary scheme for regulating fund-raising, or any voluntary standard of fund raising in respect of activities on behalf of the charity, or failure to comply with scheme or any monitoring of complaints or protection of vulnerable people and other members of the public in connection with such activities for the activity.

The current Covid-19 pandemic situation that resulted in the lockdown situation starting at the end of this financial period has not directly impacted on the charity, activities have continued although they may have been modified to ensure compliance with the current guidance dependant on the level of lockdown we have found ourselves covered by. Given the nature of the organisation being healthcare additional activities have been completed to support patients and staff to cope with the pandemic and these activities will be continued during the pandemic going forward.

Financial Review

The net assets of the Charitable Funds as at 31st March 2021 were £1,044,000 (2020: £887,000) of which £377,000 was restricted (2020: £378,000). Overall net assets increased by £157,000, with a gain on the valuation of the investments of £23,000 (2020: -£3,000) and a surplus of income over expenditure of £134,000 (2020: £438,000).

The charity continues to rely on donations and legacies as the main sources of income. Total incoming resources reduced in the year as no additional funds were transferred into the charity from other NHS Charities as happened in 2019/20 from historical fund balances held by North Staffordshire Combined Healthcare NHS Trust on behalf of Staffordshire and Stoke On Trent Partnership NHS Trust.

During the year the Charity paid grants of £20,000 and these are detailed in note 5 of the accounts. The grants relate to patients welfare and amenities, staff welfare and amenities and the purchase of new furniture and equipment. Included within the total cost of charitable activities of £43,000 shown in the Statement of Financial Activities are the costs of administering grant making of £17,000 detailed in note 3.

Patient welfare and amenities totalled £22,000 and relates to items purchased to enhance the patients experience within Midlands Partnership NHS FT.

Purchase of new furniture and equipment totalled £12,000 and relates to various items of equipment with the largest expense being for refurbishment of the gym and patient entertainment equipment across the Trust sites.

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Individual fund team co-ordinators for each Trust are responsible for the day to day management of charitable funds, and the trustee relies on the fund advisers to ensure the effective use of those charitable funds earmarked for their clinical area or activity, by applying their local or specialist knowledge appropriately.

Principal Funding

The charity is indebted to the generosity of patients, their families and carers, well wishers and friends who have donated so generously to the work of the charity.

In 2020/21 the charity received £167,000 of donated and grant income of which £8,000 was restricted and income related to investments of £10,000. The Charity's total incoming resources for the year are therefore £177,000.

The overall financial performance recorded a net increase in funds of £157,000.

Structure, Governance and Management of the Charitable Funds

The charity was created by Trust Deed on the 31st October 2002 and was named as the South Staffordshire Community & Mental Health Charitable Fund and Other Related Charities.

Within the Charity are a number of earmarked (designated) funds relating to particular wards and departments, along with four restricted funds totalling £377,000 for nursing services, community mental health, community general and other services. The charity manages spending through fund team co-ordinators who are allocated part of the total budget to spend in accordance with agreed authorisation limits. Fund team co-ordinators for each of the designated and restricted funds manage these funds on a day to day basis within the standing financial instructions and standing orders and powers of delegated authority set by the corporate trustee. The trustee oversees the work of the fund team co-ordinator and has the power to revoke a fund team co-ordinator remit or, subject to any specific donor restriction, direct the use to which funds are put.

The Corporate Trustee is the Midlands Partnership NHS Foundation Trust, and the executive directors and non-executive directors of the Trust Board share the responsibility to ensure that the NHS body fulfils its duties as Corporate Trustee when it manages the charitable funds.

The Chair and Non-Executive Directors are appointed by the membership council nominations committee. The Chief Executive and executive directors are appointed by the Trust Board.

The Director of Finance is responsible for the day-to-day management control of the administration of the charitable funds. The Director of Finance has particular responsibility to ensure that:

- the spending is in accordance with the objects and priorities agreed by the Board
- the criteria for spending charitable monies are fully met
- full accounting records are maintained
- devolved decision making or delegated arrangements are in accordance with the policies and procedures set out by the board on behalf of the Corporate Trustee.

Relationships with Related Parties/External Bodies

The South Staffordshire Community & Mental Health Charitable Fund works closely with and provides the majority of grants to its related NHS organisations authorities and to individuals within these organisations. Staff within these organisations identify and advise South Staffordshire Community & Mental Health Charitable Fund on local priorities and assist the Corporate Trustee in monitoring the use of the charitable funds. Grants are met from within the Special Charity to which the relevant NHS organisation authority relates. The Director of Finance is a member of the Health Financial Management Association and receives regular updates and bulletins on matters affecting NHS charity funds from the HFMA Charitable Funds Special Interest Group.

Training and Development

The Charity takes an active role in the training and development of Trustees. Where new Trustees are appointed, they receive individual induction training and are provided with guidance including the Charity Commissions "Responsibilities of Trustees". Additionally, the Board will arrange further training as appropriate.

Investment Policy and Performance

The charity's investment powers are broad but subject to a restriction that no speculative or hazardous investments, specifically futures or traded options, are allowed.

The charity's current investments are managed by an approved investment company and an investment policy is in place with them. The investment objective is long-term capital appreciation and a reasonable level of income. However the charity will not invest in the producers of tobacco or tobacco products, or arms, nor directly invest in the securities of organisations involved in activities incompatible with the objectives and ethos of the National Health Service.

Those income funds not required in the coming year are invested in the portfolio.

Reserve Policy

As at 31st March 2021 reserves held amount to £1,044,000 of which £377,000 was restricted, which is in line with Trust expectations. The trustees have reviewed the charity's need for reserves in line with the guidance issued by the Charity Commission and have set aside or designated £29,000 to meet commitments. The trustee requires all fundraising to be spent within a reasonable period of receipt to avoid large reserves building up. All existing funds are reviewed six monthly to identify any fund that has not spent any of its donations within the previous twelve months and considers the merits of merging such funds with other funds to encourage their utilisation.

The charity had a net income over expenditure during 2020/21 of £157,000. The value of investments increased by £23,000 during the year, this increase is distributed across the designated funds.

Grant Making Policy

This year the charity made grants of £26,000. In making grants, the trustee requires that the activity falls within the objects of the charity, that the grant request is supported by a partner NHS body and that the funds are available to meet the request. Where funds are under the day to day management of a fund team co-ordinator, the fund team co-ordinator may incur any expenditure, subject to the authorised expenditure limits provided the expenditure falls within the objects of the fund, is a reasonable charge to charitable funds, and is in furtherance of the objects of the charity. Expenditure incurred by fund team co-ordinators under the scheme of delegation is not reported formally as a number of grants but is accounted for as an ongoing activity in furtherance of the objects of the charity.

For further information relating to the type of expenditure and the basis for applying for grants included under the above headings refer to the Achievements and Performance of the Charitable Fund sections of this report.

Risk Management Policy

The Trustees have a Risk Management Policy in place for the Trust. The policy details the process to be used in identifying risks and controls, assessing risks and evaluating the actions required. This information is consolidated onto a risk register.

The risk register is reviewed bi-monthly, the Corporate Trustee reviews any new risks identified during the year on an ongoing basis.

The most significant risk which the Trust identified was the loss from a fall in the value of the investments. This has been carefully considered and there are procedures in place to review the investment policy and to ensure that both spending and firm financial commitments remain in line with income.

Additionally income and expenditure is being monitored in total on a monthly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Events Since the Year End and Future Plans

The trustee does not expect any significant changes in the objectives of the charity in the forthcoming year and intends to reduce the reserves where suitable projects or programmes can be identified.

The Trustees are mindful of the many changes in the NHS, including efficiency reviews, payment by results. These changes will influence the priorities for spending charitable funds. New requests for support are encouraged from all participating health bodies.

The level of activity is dependent on the generosity of donors and the receipt of legacies.



Signed:

Mr C Sands, Chief Finance Officer on behalf of the Corporate Trustee

Date: 27th January 2022

Statement of trustees' responsibilities in respect of the trustees' annual report and the financial statements

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



Signed for and on behalf of the Trustees:

Mr C Sands, Chief Finance Officer on behalf of the Corporate Trustee

Date: 27th January 2022

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Independent Auditor's Report to the trustees of South Staffordshire Community & Mental Health Charitable Fund and Other Related Charities

Opinion

We have audited the financial statements of South Staffordshire Community & Mental Health Charitable Fund and Other Related Charities (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and 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 charity's affairs as at 31 March 2021, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with 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 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 trustees annual report, other than the financial statements and our auditor's 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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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.

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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 trustees' responsibilities statement set out on page 8, the trustees are responsible for the preparation of financial statements which 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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the senior statutory auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with directors and other management, and from our commercial knowledge and experience of the Charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the financial reporting legislation, Charities Act 2011, taxation legislation, anti-bribery, employment, and environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charity's legal advisors.

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.

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.

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 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Dains LLP

Dains LLP
Statutory Auditor
Chartered Accountants

Date: 31.1.2022

Suite 2, Albion Office
2 Etruria Office Village
Forge Lane
Etruria
Stoke on Trent
ST1 5RQ

Dains LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Statement of Financial Activities for the year ended 31 March 2021

	Note	Unrestricted Funds £'000	Restricted Funds £'000	2020-21 Total Funds £'000	2019-20 Total Funds £'000
Income From:					
Donations & Legacies:	2				
Donations		17	8	25	407
Legacies		0	0	0	80
Grants		142	0	142	0
Sub Total		<u>159</u>	<u>8</u>	<u>167</u>	<u>487</u>
Investments	8	8	2	10	11
Total Income		<u>167</u>	<u>10</u>	<u>177</u>	<u>498</u>
Expenditure on:					
Charitable Activities	4	22	21	43	60
Total Expenditure		<u>22</u>	<u>21</u>	<u>43</u>	<u>60</u>
Net Gains/(Losses) on Investments	7	13	10	23	-3
Net Income/(Expenditure)		<u>158</u>	<u>-1</u>	<u>157</u>	<u>435</u>
Transfer Between Funds		0	0	0	0
Net Movement In Funds	12	<u>158</u>	<u>-1</u>	<u>157</u>	<u>435</u>
Reconciliation of Funds					
Fund balances brought forward		509	378	887	452
Fund balances carried forward		<u>667</u>	<u>377</u>	<u>1,044</u>	<u>887</u>

All income and expenditure derive from continuing activities.

The notes on pages 14 to 22 form part of these financial statements

Balance Sheet as at 31 March 2021

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Total at 31 March 2021 £'000	Total at 31 March 2020 £'000
Fixed Assets					
Investments	7	397	0	397	375
Total Fixed Assets		<u>397</u>	<u>0</u>	<u>397</u>	<u>375</u>
Current Assets					
Debtors	10	5	0	5	0
Cash at bank and in hand	9	295	377	672	542
Total Current Assets		<u>300</u>	<u>377</u>	<u>677</u>	<u>542</u>
Liabilities					
Creditors: Amounts falling due within one year	10	30	0	30	30
Net Current Assets		<u>270</u>	<u>377</u>	<u>647</u>	<u>512</u>
Net Assets		<u>667</u>	<u>377</u>	<u>1,044</u>	<u>887</u>
Funds of the Charity	12				
Income Funds:					
Unrestricted		667	0	667	509
Restricted		0	377	377	378
Total Funds		<u>667</u>	<u>377</u>	<u>1,044</u>	<u>887</u>

The financial statements were approved and authorised for issue by the board

Signed:



Name: Mr C Sands, Chief Finance Officer

Date: 27th January 2022

The notes at pages 14 to 22 form part of these financial statements

Notes to the Account

1 Accounting Policies

(a) Basis of Preparation of Financial Statements

South Staffordshire Community Mental Health Charitable Fund and Other Related Charities is an unincorporated charity in England. The address of the registered office is given in the reference and administrative details on page 1 of these financial statements. The nature of the charity's operations and principal activities are detailed on pages 2 - 3.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The charity does not include a cash flow statement on the grounds that it is not a larger charity.

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

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

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

(b) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from approving these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(c) Fund Accounting

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be expended, or as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Unrestricted income funds are sub analysed between designated funds where the trustees have set aside amounts to be used for specific purposes, often reflecting the non binding wishes of the donors, and unrestricted funds which are applicable for any purpose of the charity. The Trustee is responsible for administering the funds of six NHS bodies. To clarify the reporting of the funds the trustee has designated (earmarked) the funds for each of the six named charities within the group registration.

(d) Incoming Resources

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

(e) Incoming Resources from Legacies

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed

(f) Incoming Resources from Investments

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

(g) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Grants are only made to related or third party NHS bodies and non NHS bodies in furtherance of the charitable objectives of the funds. A liability for such grants is recognised when approval has been given by the Trustee. Those NHS bodies which have nominated representatives have full knowledge of the plans of the Trustee, therefore a grant approval is taken to constitute a firm intention of payment which has been communicated to the participating NHS body, and so a liability is recognised.

Contractual arrangements are recognised as goods or services are supplied.

(h) Irrecoverable VAT

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

(i) Allocation of Overhead and Support Costs

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

(j) Charitable Activities

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

(k) Governance Costs

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

(l) Fixed Asset Investments

Investments are stated at 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 mid-market price, excluding dividend.

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

(n) Pensions

The charity is a grant making charity and has no employees and any pension contribution liabilities that may arise are solely the responsibility of the grant recipient.

(o) Financial Instruments

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

(p) Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, which are described in note 1, the directors are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

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

2 Income from Donations, Legacies and Grants

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£'000	£'000	£'000	£'000
Donations from Individuals	17	8	25	16
Healthcare NHS Trust *	-	-	-	391
Legacies	-	-	-	80
Grants **	142	-	142	-
Total	159	8	167	487

* Donation from North Staffordshire Combined Healthcare NHS Trust represents fund balance historically held by North Staffordshire Combined Healthcare NHS Trust on behalf of Staffordshire and Stoke on Trent Partnership NHS Trust that was transferred into this charity.

** NHS Charities granted £142k to this charity for Covid 19 support funding

In 2020, of the total income from donations and legacies £202k was to unrestricted funds and £285k was to restricted funds.

3 Allocation of Support Costs and Overheads

	Governance Costs	Support Costs	2021 Total	2020 Total
	£'000	£'000	£'000	£'000
Financial Administration (bought in from Midlands Partnership Foundation Trust)	4	9	13	13
Auditors Remuneration	4	-	4	4
Total	8	9	17	17

The financial administration costs have been allocated between governance and charitable activity on the basis of time spent. External audit was wholly allocated to governance. The subsequent apportionment across activity areas is disclosed in note 4.

4 Analysis of Expenditure on Charitable Activities

The charity pursued its charitable activities by making grants. Support costs have been apportioned across the categories of charitable expenditure on the basis of the fund balance at the end of the period.

	Grant Funded Activity £'000	Support Costs & Overheads £'000	2021 Total £'000	2020 Total £'000
Staff Welfare & Amenities	5	3	8	1
Staff Education, Training & Development	1	0	1	1
Patient Welfare & Amenities	13	9	22	41
Purchase of New Furniture & Equipment	7	5	12	17
Transfer to Another Charity	0	0	0	0
Total	26	17	43	60

In 2020 of the total expenditure, £30k was from unrestricted funds and £30k from restricted funds.

5 Analysis of Grants

Grants to institutions are listed below on a cash basis, this is included within the charitable expenditure at note 4.

Institution Receiving Grant Support	Number of Grants Awarded	Total Amount Paid £'000
Cash for Kids	1	1
Funeral Services	2	4
G Nicholls	11	2
S Tongue	7	2
Staffs Firness	3	7
Various below £1,000	22	4
Total		20

6 Auditors Remuneration

The auditors remuneration of £4,675 (2020: £4,675) is related solely to the audit with no other additional work undertaken (2020: £0)

7 Fixed Asset Investments

Movement in Fixed Asset Investments	2021 £'000	2020 £'000
Market Value Brought Forward	375	378
Add: Additions to Investment at Cost	0	0
Less: Disposals at Carrying Value	0	0
Less Net Gain/(Loss) on revaluation	23	-3
Market Value as at 31 March	397	375

In 2020 gains/(losses) on revaluation have been allocated (£1k) to unrestricted funds and (£2k) to restricted funds.

Analysis of Fixed Asset Investments	Market Value 2021 £'000	Market Value 2020 £'000
Listed Equity Investments	131	109
Fixed interest Bonds	266	266
Total	397	375

All investments were listed on a UK stock exchange or in companies incorporated in the UK and therefore are investment assets in the UK.

The following individual shareholdings or investments are considered individually to be material with the market values and proportion of the portfolio shown as at 31 March 2021:

Holding	Market Value £'000	Percentage of Portfolio
COIF Fixed Interest	74	18.64%
COIF Investment	131	33.00%
M&G Securities Ltd	192	48.36%

8 Gross Income from Investments

Gross Income Earned from all types of Investment	Total Income from Investments	Total Income from Investments
	held in the UK 2021 £'000	held in the UK 2020 £'000
Listed Equity Investments	8	7
Interest on Cash Held on Deposit	2	4
Total Investment Income	10	11

In 2020 of the total investments £7k was allocated to unrestricted funds and £4k was allocated to restricted funds.

9 Cash Held on Deposit

Analysis of Cash at Bank on Current Investments held on Deposit	2021	2020
	£'000	£'000
Business Reserve Account	672	542
Total	672	542

10 Analysis of Current Assets, Liabilities and Long Term Creditors

Debtors Under One Year	2021	2020
	£'000	£'000
Other Debtors	5	0
Total	5	0

Creditors Under One Year	2021	2020
	£'000	£'000
Other Creditors: Grants Payable to Other NHS Bodies	1	3
Accruals	29	27
Total	30	30

11 Provisions for Liabilities and Charges

There were no provisions made in the current or previous year and all the grants payable have been paid or accrued.

12 Analysis of Charitable Funds

Designated (Earmarked) Fund Movements for 2020/21

	Balance B/Fwd 1st April 2020 £'000	Incoming Resources £'000	Resources Expended £'000	Gains / (Losses) £'000	Balance Transfers £'000	Fund C/Fwd 31st March 2021 £'000
Child Development	11	0	0	1	0	12
Therapeutic Services	33	1	4	1	0	31
Nursing Services	101	3	2	2	0	104
Community Mental Health	95	1	1	2	0	97
Community General	192	15	9	4	0	202
Sir Robert Peel Hospital	23	0	0	0	0	23
Strategic Health Authority	20	147	5	2	0	164
Other Earmarked Funds	34	0	1	1	0	34
	509	167	22	13	0	667

Restricted Fund Movements

	Balance B/Fwd 1st April 2020 £'000	Incoming Resources £'000	Resources Expended £'000	Gains / (Losses) £'000	Balance Transfers £'000	Fund C/Fwd 31st March 2021 £'000
Nursing Services	92	1	3	2	0	92
Community Mental Health	68	4	11	2	0	63
Community General	216	5	7	6	0	220
Other	2	0	0	0	0	2
	378	10	21	10	0	377
Total	887	177	43	23	0	1,044

Designated (Earmarked) Fund Movements for 2019/20

	Balance B/Fwd 1st April 2019 £'000	Incoming Resources £'000	Resources Expended £'000	Gains / (Losses) £'000	Balance Transfers £'000	Fund C/Fwd 31st March 2020 £'000
Child Development	11	0	0	0	0	11
Therapeutic Services	33	7	7	0	0	33
Nursing Services	101	2	3	1	0	101
Community Mental Health	74	24	4	1	0	95
Community General	28	173	6	-3	0	192
Sir Robert Peel Hospital	23	0	0	0	0	23
Strategic Health Authority	27	2	9	1	0	20
Other Earmarked Funds	34	1	1	0	0	34
	331	209	30	-1	0	509

Restricted Fund Movements

	Balance B/Fwd 1st April £'000	Incoming Resources £'000	Resources Expended £'000	Gains / (Losses) £'000	Balance Transfers £'000	Fund C/Fwd 31st March £'000
Nursing Services	94	2	5	1	0	92
Community Mental Health	25	66	24	1	0	68
Community General	0	221	1	-4	0	216
Other	2	0	0	0	0	2
	121	289	30	-2	0	378
Total	452	498	60	-3	0	887

The purpose of the unrestricted funds are to support any charitable purpose relating to the NHS; particularly designated funds have been created to reflect the non binding wishes of generous donors. The Trustee set a closing balance of £10,000 or above as the threshold for separate reporting of material designated (earmarked) funds.

12 Analysis of Charitable Funds (continued)

The material designated funds are as follows:

South Staffordshire Child Development Fund for any charitable purpose or purposes relating to the NHS wholly or mainly for child development services

South Staffordshire Therapeutic Services Fund for any charitable purpose or purposes relating to the NHS wholly or mainly for therapeutic services

South Staffordshire Nursing Services fund for any charitable purposes relating to the NHS wholly or mainly for nursing services provided by South Staffordshire Healthcare NHS Trust

Community Mental Health General Charity for any charitable purpose or purposes relating to the NHS wholly or mainly for the services provided by the community mental health service

Community General Charity for any charitable purpose or purposes relating to the NHS wholly or mainly provided by the community services

Victoria Hospital General Charity for any charitable purpose or purposes relating to the NHS wholly or mainly for the services provided by the Victoria Hospital Fund

Sir Robert Peel Hospital General Charity for any charitable purpose or purposes relating to the NHS wholly or mainly for the services provided by Sir Robert Peel hospital

Strategic Health Authority Fund for any charitable purpose or purposes relating to the NHS wholly or mainly for the services provided by the Health Authority

Other Earmarked Funds

Learning Disabilities General Charity for any charitable purpose or purposes relating to the NHS wholly or mainly for the services provided by learning disabilities.

South Staffordshire Homecare Healthcare Fund or any charitable purpose or purposes relating to the NHS wholly or mainly for homecare services.

Margaret Stanhope Centre General Charity for any charitable purpose or purposes relating to the NHS wholly or mainly for the services provided by the Margaret Stanhope Centre.

George Bryan Centre General Charity for any charitable purpose or purposes relating to the NHS wholly or mainly for the services provided by George Bryan Centre.

Hammerwich Hospital General Charity for any charitable purpose or purposes relating to the NHS wholly or mainly for the services provided by Hammerwich Hospital.

Restricted Funds

South Staffordshire Nursing Services fund for any charitable purpose or purposes relating to the NHS wholly or mainly for nursing services provided by South Staffordshire Healthcare NHS Trust.

Community Mental Health General Charity for any charitable purpose or purposes relating to the NHS wholly or mainly for the services provided by the community mental health service.

Other Restricted Funds

George Bryan Centre General Charity for any charitable purpose or purposes relating to the NHS wholly or mainly for the services provided by George Bryan Centre.

13 Related Party Transactions

During the year certain members of the Corporate Trustee were also members of the following
Midlands Partnership NHS Foundation Trust

The charity has made revenue payments to this authority to the value of £36,167 (2020: £16,941). At the year end the amount owed to Midland Partnership NHS FT was £1,675 (2020: -£1,412). The charity has received income from this authority to the value of £6,115 (2020: £0). At the year end the amount owed from the Midland Partnership NHS FT was £4,898 (2020: £675). Other than these payments, there have been no transactions between the charity and the listed NHS body. Board members of the Midlands Partnership NHS Foundation Trust, the Corporate Trustee ensure that the business of the charity is dealt with separately from that associated with exchequer funds for which they are also responsible. Declarations of personal interest are made, where appropriate, and those declarations pertaining to the funds held on trust are available for public inspection by application through the Midlands Partnership NHS Foundation Trust.

The corporate trustee did not pay expenses to any member of the Midlands Partnership NHS Foundation Trust Board and members did not receive any honoraria or emoluments from charitable funds in the year.

14 Control Relationship

The Charity is controlled by the Corporate Trustee, during the year this was Midlands Partnership NHS Foundation Trust.

15 Post Balance Sheet Event

There are no post balance sheet events to report.

16 Financial Instruments

The carrying amounts of the charity's financial instruments are as follows:

	2021 £'000	2020 £'000
Financial assets		
Measured at fair value through net income / expenditure:		
- Fixed asset listed investments (note 7)	397	375
- Cash at bank	672	542
Debt instruments measured at amortised cost:		
- Other debtors (note 10)	5	0
Financial liabilities		
Measured at amortised cost		
- Other creditors (note 10)	-1	-3
- Accruals (note 10)	-29	-27