

TEES ESK AND WEAR VALLEYS NHS TRUST GENERAL CHARITABLE FUND

England & Wales · Charity number 1061486

Details

Other names	SOUTH TEES COMMUNITY AND MENTAL HEALTH NHS TRUST GENERAL CHARITABLE FUND, TEES AND NORTH EAST YORKSHIRE NHS TRUST GENERAL CHARITABLE FUND
Status	Registered
Legal form	Other
Registered	1997-03-21
Register	View on the Charity Commission register

Contact

Address	Flatts Lane Centre Flatts Lane Normanby Middlesbrough TS6 0SZ
Phone	01642283911
Email	Tewv.ctfunds@nhs.net

Activities

Objects: FOR ANY CHARITABLE PURPOSE OR PURPOSES RELATING TO THE NATIONAL HEALTH SERVICE WHOLLY OR MAINLY FOR THE SERVICES PROVIDED BY TEES ESK AND WEAR VALLEYS NHS TRUST

Activities: Apply income for any charitable purpose relating to the NHS wholly or mainly for the services provided by the Tees, Esk & Wear Valleys NHS Trust.

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- City Of York
- Darlington
- Durham
- Hartlepool
- Middlesbrough
- North Yorkshire
- Redcar And Cleveland
- Stockton-on-tees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£257,239	£253,204	-	-
2024-03-31	£211,391	£172,209	-	-
2023-03-31	£229,856	£283,574	-	-
2022-03-31	£138,464	£160,260	-	-
2021-03-31	£349,402	£171,042	-	-

Trustees

Name	Role	Appointed
TEES, ESK & WEAR VALLEYS NHS FOUNDATION TRUST		2013-05-16

Linked charities

- TEES AND NORTH EAST YORKSHIRE NHS TRUST MENTAL HEALTH FUND (1061486-1)
- COUNTY DURHAM AND DARLINGTON PRIMARY CARE TRUSTS CHARITABLE FUND (1061486-2)
- CHARITY OF ROBERT TAYLOR RICHARDSON (1061486-3)

Accounts

Tees, Esk and Wear Valleys NHS Trust

General Charitable Fund

Fund Number: 1061486

Annual Report 2024-25

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Tees, Esk and Wear Valleys NHS Foundation Trust

General Charitable Trust Fund

Annual Report 2024-25

1. Tees, Esk and Wear Valleys NHS Foundation Trust General Charitable Trust Fund

The Charity is administered by Tees, Esk and Wear Valleys NHS Foundation Trust and was formed as the “umbrella” Charity for the former Tees and North East Yorkshire NHS Trust and County Durham and Darlington Priority Services NHS Trust charitable funds.

2. Objectives of the Charity

The Tees, Esk and Wear Valleys NHS Foundation Trust Charitable Trust Fund Deed (which is the governing document for the charitable funds) states the Charity’s principal objectives as being:

“... for any charitable purpose or purposes relating to the National Health Service”.

The governing document does not place any specific restrictions on the use of the funds other than that implied by the Charity’s main object. All bids are made on an ad-hoc basis with no commitment or strategic deployment from any one individual fund.

All charities must demonstrate, explicitly, that their charitable purposes are for the public benefit and adhere to the following two key principles:

Principle 1: There must be an identifiable benefit or benefits

Principle 2: Benefit must be to the public, or section of the public

The Trustee confirms that they have had regard to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the trust’s aims and objective and in planning future activities and setting grant making policy for the year. It is the opinion of the Trustee that it has followed this guidance by:

- Providing additional amenities, events or equipment for service users and carers, and employees of the Trust throughout the year.
- Ensuring there is no detriment or harm that, in their view, might arise from carrying out the charity’s aims.

Further details of specific activities that have been provided can be referenced in Section 4 – Achievements and performance.

3. Organisational structure and relationships

3.1 Organisation structure

Tees, Esk and Wear Valleys NHS Foundation Trust is the sole corporate Trustee of the charity. Delegated responsibility is allocated to the executives and non-executive members of Tees, Esk and Wear Valleys NHS Foundation Trust Board. All those with delegated responsibility of the Trustee are legally co-opted from the Foundation Trust Board and training and development

needs are addressed through the Foundation Trust appraisal process.

Those with delegated responsibility of the Trustee received no remuneration or expenses, and no remuneration or expenses have been paid to any employee.

The newly established Charitable Funds Committee receives and examines reports on Charitable Trust Funds at three month intervals. The membership of this committee was:

Mr Jules Preston, Chair & Non-executive director
Mrs Beverley Reilly, Non-executive director
Mrs Liz Romaniak, Director of Finance, Estates and Facilities Management
Mrs Ann Bridges, Director of Corporate Affairs and Involvement

In order to safeguard the assets of the Charity and ensure income is applied appropriately the Trustee requires charitable funds procedures to comply with the Trust's Standing Financial Instructions and Scheme of Delegation.

For day to day operational and management purposes the Charity is divided into sub funds. These are managed by Trust officers who have delegated authority to apply the funds within the objects of the Charity.

The Head of Accounting and Governance has overall responsibility for the administration of the funds, supplying regular reports to the Charitable Funds Committee and completing the annual accounts and annual report for the charitable funds.

An administration charge is levied at the sub funds to reflect the financial and clerical work that Tees, Esk and Wear Valleys NHS Foundation Trust provides. The basis of apportionment for this charge is the value of restricted and unrestricted funds as a percentage of the total funds held.

3.2 Relationships

The Charity's principal relationship is with Tees, Esk and Wear Valleys NHS Foundation Trust.

During the year no member of the Trust's Board had any related party transactions with the Charity.

4. Achievements and performance

The following funds had material movement in balances within the year:

Chime Fund

The purpose of this fund is to manage funds for Ridgeway café and shop for the benefit of users, carers and staff and to facilitate the selling and purchasing of items with a therapeutic purpose. The trading account reduced by £8k linked to community wellbeing sessions purchased.

Health and Wellbeing Fund

The purpose of this fund is to support the wellbeing of Tees Esk and Wear Valley employees. The fund decreased by £28k due to expenditure on Trustwide wellbeing, including the organisations of a 10k run.

5. Review of activities

Individual funds were subjected to a review during 2024-25, supported by Trustees, to reduce the number of individual funds held and increase the average value of funds. It is expected that

this will improve access to the fund and mean that donations can be better used to add value to clinical services.

This review aligns existing funds (and donator wishes) to Trust services, which ensures funds are used in the geography and clinical service that the initial donation was made for. It protects the fund from management structure / location changes in the trust.

Remaining funds have all been classed as restricted to protect initial donator wishes, meaning they can only be used for the service and geography they are assigned to.

An internal audit review was undertaken by Audit North in July 2019 which gave a good level of assurance. All recommendations have been implemented. Due to materiality a full internal audit review is completed periodically, however, should any process change it is reviewed by internal auditors before being implemented. The pandemic interrupted the review cycle, and we are working to reinstate established processes. The accounts payable and receivable systems are audited annually as part of the corporate trustee audit.

6. Financial activity

A full set of accounts for the financial year 2024-25 are included with this report. Forvis Mazars LLP undertakes an independent examination of the accounts.

6.1 General review

The year under review saw an increase of £4k in net resources mainly due to grants received from NHS Charities together to support wellbeing. The overall balance of the funds as at 31 March 2025 was £585k.

Income is derived from donations, legacies, raising funds, grants and investment income. Income from raising funds is mainly received from the shop within the learning disabilities' day centre, and the shop and café at the Ridgeway Centre at Roseberry Park.

During the period 1 April 2024 to 31 March 2025 total investment income was £9k which was an increase on the previous year. Investment income has continued to be less than the administration costs of the Charitable Funds – due predominantly to the current economic climate and low interest rates being available. The Trust continues to look for appropriate investment opportunities to improve the rate of return received on cash balances.

There is a fund administered by the Trustee for which bids can be made for goods or services where there is no individual specific Trust Fund to draw on. There were no bids approved by the Trustee in 2024-25. NHS Charities Together grants were moved from trustee funds into its own Health and Wellbeing fund in the year, to be managed by the Health and Wellbeing Committee.

The funds classed as “Others” in note 8 of the accounts are further broken down as follows:

	“Others” Balance	Number Of Funds	Average Fund Balance
Restricted	£52,185	12	£4,349

6.2 Incoming resources

Total income for the year was £257k, an increase of £46k on last year. Actual figures were:

	2024-25 £000	2023-24 £000
Donations	33	8
Legacies	11	1
Other trading activities	121	144
Income from investments	9	7
Grants received	83	51
Total	257	211

See Appendix 1 for chart showing the split of income sources.

6.3 Material donations and legacies

The Charitable Fund received legacies totalling £11k in 2024-25 and received donations of £33k to various funds.

6.4 Resources expended

Expenditure for the year was £253k, an increase of £81k when compared with £172k spent in the previous year. Analysis of expenditure:

	2024-25 £000	2023-24 £000
Purchasing goods for resale	95	114
Patients' welfare	74	38
Staff welfare	73	9
Governance costs	11	11
Total	253	172

Expenditure has increased from the previous financial year, mainly due to increased expenditure on staff wellbeing and enhancing the patient experience.

See Appendix 2 for chart showing the split of expenditure categories.

6.5 Management and administration costs

The administration costs include the internal audit fee, bank charges, and the Trust cost of administering the funds. Charity Commission guidelines state that if a charity does not exceed £1,000k gross income in a financial year and does not have aggregate value of assets of more than £3,260k, it is eligible to have an independent examination rather than a full audit of its accounts. The assets held by the fund are lower than this minimum value, and as such accounts are eligible for an independent examination.

Following discussions with the Trust's auditors, Forvis Mazars LLP, it was decided that it would be appropriate for the charitable funds to have an independent examination of the accounts. This means the overall management costs per annum are £9k, and account for 3.6% of total expenditure.

The basis of apportionment for the administration costs is the value of funds as a percentage of the total funds held.

6.6 Material expenditure

There were four instances of material expenditure from the funds (e.g. in excess of £5k) in 2024-25 from a single fund, detail below:

- Community wellbeing support sessions
- Landscape gardening of an inpatient area
- Supporting service users to join the Voyage to Discovery sailing expedition
- Expenditure on staff wellbeing.

6.7 Going concern

The fund's activities, together with the factors likely to affect its future development, performance and position are set out in the annual accounts on pages 2-8.

The fund has maintained its level of financial resources due to its long-standing policy of only funding one-off in-year applications to the fund, and has no future commitments to discharge other than creditors as disclosed in the balance sheet which reports £27k of creditors compared to £612k of cash in hand.

The return on deposit account investments, even though interest rates have increased, has been poor throughout the year due to low interest rates available on the market. The low return on investment has resulted in all funds suffering a charge to cover governance costs.

The Trustee's view is that the Charity is a going concern and can make the disclosure as recommended by the accounting standards board that:

After making enquiries, the Trustee has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the annual report and accounts.

7. Funds managed for and on behalf of other NHS organisations.

Within the balances of the Funds held by the Tees, Esk and Wear Valleys NHS General Charitable Fund there were no balances relating to other NHS Organisations.

8. Policy on reserves and investments

8.1 Reserves

The Trustee considers that it should aim to hold sufficient reserves to be able to provide funds to meet charitable expenditure as it is incurred and to review the position on an annual basis. Access to the funds is encouraged so that cash is used often and the trust can bring the associated benefits to its patients.

There are limitations on expenditure that can be realised within restricted funds (as it must be related to the purpose of the fund), so a minimum level target is not appropriate for funds currently held.

Restricted funds at the year end total £585k (2024: £269k unrestricted, £312k restricted).

8.2 Investments

8.2.1 Statement of policy on investments

The Charity's funds were invested in an interest bearing deposit account with Virgin Money UK at an agreed interest of 1.26%, with a minimal balance in a lower interest bearing account at

Barclays Bank PLC. The Trust is exploring other investment accounts to improve this rate of return and generate additional funds.

Funds were invested in this manner, with the objective to provide maximum security and availability. This allows a flexible and prudent level of control over the charity's funds.

8.2.2 Exposure to risks

The Trustee has identified the major risks to the Charity. The main risks can be summarised as:

1. That the Charity is not operating within its objectives.
2. That accounting transactions are inappropriately or inadequately reported.
3. Expenditure is inappropriate, or inappropriately authorised or not spent for the purposes intended.
4. That income is not appropriated to specific sub-funds in accordance with the intention of the donor.
5. Investments are not properly safeguarded, resulting in loss of funds.
6. Registered fund holders do not respond to requests for actions relating to the timely and appropriate administration of funds.

The Trustee has established systems to ensure these risks are kept at a minimum. Namely:

1. The existence and compliance with Standing Financial Instructions.
2. An adequately qualified and resourced finance function.
3. The establishment of internal financial control systems which are reviewed annually by an Internal Audit Department.
4. Reporting and review of audit findings to an Audit and Risk Committee.

8.2.3 Planned future activities of the Charity

The NHS is an ever changing environment and the future direction of the Charity will be shaped by these changes. The priorities for spending charitable funds are determined primarily by the fund holders who are managers in the service. By delegating the responsibility of expending charitable funds to this level ensures that those able to make the decisions are best placed to know the exact needs of service.

9. Legal and administrative information

Registered charity number

1061486

Registered address

The Flatts Lane Centre
Flatts Lane
Normanby
Middlesbrough
TS6 0SZ

Trustee

Tees, Esk and Wear Valleys NHS Foundation Trust is the sole corporate Trustee of the Charity. Delegated responsibility for Trustee duties for the period covered by this report is allocated to members of the Board of Directors. These were:

Non-executive directors:

Mr David Jennings
Mrs Beverley Reilly
Mr John Maddison
Dr Charlotte Carpenter
Mrs Jillian Murray (left 31 August 2024)
Mr Jules Preston
Mrs Roberta Barker
Mrs Jane Robinson (started 01 December 2024)
Ms Catherine Wood (started 01 December 2024)

Executive directors

Mr Brent Kilmurray
Mrs Zoe Campbell
Mrs Naomi Loneragan (Started 01 September 2024)
Mr Patrick Scott
Mrs Liz Romaniak
Mrs Beverley Murphy
Dr Kedar Kale
Dr Sarah Dexter-Smith
Mrs Kate North (started 01 September 2024)
Mr Mike Brierley (left 31 August 2024)
Mrs Ann Bridges
Dr Hannah Crawford

All Board of Directors appointments are made in accordance with the policy and procedures laid down in the NHS code of good practice.

The Secretary of State for Health, in line with statutory requirements approved the Chairman's appointment, and a panel comprising the minimum statutory members, including the Chairman and an expert independent assessor, made the Chief Executive's appointment.

All other executive and non-executive appointments to the Trust Board were made following external advertisement and robust and transparent selection procedures.

Independent examiner

David Hoose, Forvis Mazars LLP
The Corner
Bank Chambers
26 Mosley Street
Newcastle upon Tyne
NE1 1DF

Legal advisors

Ward Hadaway
Sandgate House
102 Quayside
Newcastle upon Tyne
NE1 3DX



Tees, Esk and Wear Valleys
NHS Foundation Trust

Bankers

Yorkshire Bank PLC
7 Linthorpe Road
Middlesbrough
TS1 1RF

Barclays Commercial Bank
PO Box 190, 2 Floor,
1 Park Row,
Leeds, LS1 5WU

10: Charitable Fund Account

Statement of trustee responsibilities

Tees, Esk and Wear Valleys NHS Foundation Trust is the sole corporate trustee of the fund. Delegated responsibility of the trustee is applied to executive and non executive members of Tees, Esk and Wear Valleys NHS Foundation Trust Board.

The trustee is responsible for preparing the trustees' Annual Report and 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 and Wales/Scotland/Northern Ireland requires the trustee 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 trustee is required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the Charities SORP;

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; and

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2022, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed . It is 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.

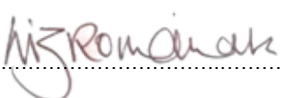
The trustee is responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements set out on pages 1-8 attached have been compiled from and are in accordance with the financial records maintained by the trustee.

By Order of the trustee, and those with delegated responsibility

Chair.....

Date... 17/12/2025

Executive Director.....

Date 17/12/2025

Statement of Financial Activities for the year ended 31 March 2025

		31 March 2025		31 March 2024
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000
				Total Funds £000
Incoming resources				
Income and endowments from:				
Donations		27	6	33
Legacies		11		11
Grants received	5.1	83	-	83
Income from investments	5.2	3	6	9
Other trading activities	5.3	-	121	121
Total income and endowments		124	133	257
Resources expended				
Expenditure on:				
Raising funds	3.3	-	(95)	(95)
Charitable Activities	3.1	(51)	(107)	(158)
Total resources expended	4	(51)	(202)	(253)
Transfers between funds	6	(342)	342	-
Total transfers	6	(342)	342	0
Net movement in funds	6	(269)	273	4
Reconciliation of funds:				
Fund balances brought forward at 1 April		269	312	581
Fund balances carried forward at 31 March		-	585	585

There were no other recognised gains or losses in the year.

Balance Sheet as at 31 March 2025

	Notes	Total (restricted funds) at 31 March 2025 £000	Total at 31 March 2024 £000
Current assets			
Debtors		-	5
Short Term Deposit Investment		<u>612</u>	<u>586</u>
Total current assets		<u>612</u>	<u>591</u>
Current liabilities			
Creditors: Amounts falling due within one year	7	<u>(27)</u>	<u>(10)</u>
Total current liabilities		<u>(27)</u>	<u>(10)</u>
Total current assets less current liabilities		<u>585</u>	<u>581</u>
Total net assets		<u>585</u>	<u>581</u>
Funds of the Charity			
Income Funds:			
Restricted	8.1	<u>585</u>	312
Unrestricted	8.2	-	269
Total funds		<u>585</u>	<u>581</u>

Notes numbered 1 to 13 form part of the accounts.

Signed: 

Date: 17/12/2025

Notes to the Account

Accounting policies

- 1 The principal accounting policies are summarised below. They have been applied consistently through out the reporting year 2024-25 and throughout the comparators shown for the previous reporting year 2023-24.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2022.

The charity constitutes a public benefit entity as defined by FRS 102

1.2 Incoming resources

All incoming resources are included in full in the Statement of Financial Activities as soon as the following three factors are met:

entitlement - control over the rights or other access to the economic benefit has passed to the charity;

probable - it is more likely than not that the economic benefits associated with the transaction or gift will flow to the charity;

measurement – the monetary value or amount of the income can be measured reliably and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Legacies

Legacies are accounted for as incoming resources once the receipt of the legacy becomes reasonably certain. This will be once confirmation has been received from the representatives of the estate that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. No performance related grants were received.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.3 Resources expended and creditors

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

Cost of generating funds

The cost of generating funds are the costs associated with generating income for the funds held on trust.

Governance costs

These are accounted for on an accruals basis and are recharges of appropriate proportions of the funds administration costs from Tees, Esk and Wear Valleys NHS Foundation Trust, plus Internal and External Audit charges for 2024-25. These costs are apportioned across the funds

Creditors

The charity has creditors which are measured at settlement amounts.

1.4 Structure of funds

Individual funds were subjected to a review during 2024-25, supported by Trustees, to reduce the number of individual funds held, and increase the average value of funds. It is expected that this will improve access to the fund, and mean that donations can be better used to add value to clinical services.

This review aligns existing funds (and donator wishes) to Trust services, which ensures funds are used in the geography and clinical service that the initial donation was made for. It protects the fund from management structure / location changes in the trust.

Remaining funds have all been classed as restricted to protect initial donator wishes, meaning they can only be used for the service and geography they are assigned to.

1.5 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 market 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 market value (or date of purchase if later).

1.6 Pensions contributions

The Charity does not employ staff and does not make pension contributions.

1.7 Change in the basis of accounting

There has been no change in the accounting policy or accounting estimates in the year.

1.8 Prior year adjustments

There are no prior year adjustments in these accounts.

1.9 Going concern

After making enquiries, the Trustee have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the accounts.

Please see section 6.7 within the Annual Report for further details

1.10 Stock

A small balance of stock is held to support the activities of the Ridgeway Cafe / Shop and LD Forensic Day Services however, having reviewed the balance of stocks held over time, the Trustee has confirmed that the stocks are both stable and immaterial in value. Consequently stocks are not recognised within the financial statements rather are treated as expenditure as they are purchased.

2 Related party transactions

During the year no members with delegated responsibility for the Trustee, or members of the key management staff or parties related to them has undertaken any material transactions with the Tees, Esk and Wear Valleys NHS Trust General Charitable Fund (2023-24, £nil).

The Charitable Fund does not have the facility to pay creditors therefore, Tees, Esk and Wear Valleys NHS Foundation Trust makes the payments on the Fund's behalf and is re-imbursed on a monthly basis by the Fund.

Certain income for the Charitable Fund is initially banked through Tees, Esk and Wear Valleys NHS Foundation Trust. This income is re-imbursed to the Fund on a monthly basis.

Tees, Esk and Wear Valleys NHS Foundation Trust is the sole corporate trustee of the fund. Delegated responsibility of the trustee is applied to executive and non executive members of Tees, Esk and Wear Valleys NHS Foundation Trust Board (names listed below). All are also members of Tees Esk and Wear Valleys NHS Foundation Trust.

Mr Brent Kilmurray
Mrs Zoe Campbell
Mrs Naomi Lonergan (Started 01 September 2024)
Mr Patrick Scott
Mrs Liz Romaniak
Mrs Beverley Murphy
Dr Kedar Kale
Dr Sarah Dexter-Smith
Mrs Kate North (started 01 September 2024)
Mr Mike Brierley (left 31 August 2024)
Mrs Ann Bridges
Dr Hannah Crawford

Mr David Jennings
Mrs Beverley Reilly
Mr John Maddison
Dr Charlotte Carpenter
Mrs Jillian Murray (left 31 August 2024)
Mr Jules Preston
Mrs Roberta Barker
Mrs Jane Robinson (started 01 December 2024)
Ms Catherine Wood (started 01 December 2024)

3 Details of resources expended on charitable activities

3.1 Activities in furtherance of charities objectives

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£000	£000	£000	£000
Patients welfare and amenities	(7)	(67)	(74)	(38)
Staff welfare and amenities	(39)	(34)	(73)	(9)
Governance costs (see 3.2 below)	(5)	(6)	(11)	(11)
	(51)	(107)	(158)	(58)

3.2 Analysis of governance costs

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£000	£000	£000	£000
Establishment costs	(2)	(5)	(7)	(6)
Internal audit / Independent examination fee*	(1)	(1)	(2)	(2)
NHS Charities Together membership	(2)	-	(2)	(3)
	(5)	(6)	(11)	(11)

*Independent examination of the accounts cost
£2,000

3.3 Details of costs incurred in raising funds

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£000	£000	£000	£000
Purchasing goods for re-sale	-	(95)	(95)	(114)
	-	(95)	(95)	(114)

4 Analysis of total resources expended

	Costs of raising funds £000	Costs of activities for charitable objectives £000	Total 2025 £000	Total 2024 £000
Internal audit / Independent examination fee	-	(2)	(2)	(2)
Compliance costs for Trust Funds	-	(7)	(7)	(6)
NHS Charities Together membership	-	(2)	(2)	(3)
Charitable activities	(95)	(147)	(242)	(161)
	(95)	(158)	(253)	(172)

5 Analysis of income

5.1 Grants received

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£000	£000	£000	£000
NHS Charities Together	83	-	83	51
	83	-	83	-

5.2 Income from investments

Income from investments of £9k relates to interest received on individual fund balances held by the Charity.
These investments are held in the UK.

5.3 Details of other trading activities

The £121k income from other trading activities was delivered from the re-sale of goods purchased at a cost of £95k, and amounts received for training income.

6 Changes in resources available for charity use

	Unrestricted Funds £000	Restricted Funds £000	Total 2025 £000	Total 2024 £000
Net movement in funds for the year before transfers	73	(69)	4	39
Internal transfers	(342)	342	-	-
Net increase /(decrease) in funds for the year	(269)	273	4	39

	Balance at 31 March 2025 £000	Balance at 31 March 2024 £000
7 Analysis of creditors		
Trade creditors	(27)	(10)
Total amounts falling due within one year	(27)	(10)

8 Details of material funds

	Balance 1 April 2024 £000	Incoming resources £000	Resources expended £000	Internal transfers £000	Balance 31 March 2025 £000	Description of the nature and purpose of each fund
8.1 Restricted funds						
Chime Fund	68	122	(146)	-	44	To provide funds for the well being of patients within Ridgeway
Allinson Bequest	27	-	-	(27)	-	To provide funds for epilepsy services in the Durham area
AMH Total - NYY	-	2	(7)	192	187	To provide funds for adult mental health services in North Yorkshire and York
Health and Wellbeing - P&C	-	1	(29)	128	100	To provide funds for health and wellbeing of staff and service users
AMH - DTV	-	-	-	51	51	To provide funds for adult mental health services in Durham and Tees Valley
Learning Disabilities - DTV	-	-	-	40	40	To provide funds for learning disabilities services in Durham and Tees Valley
MHSOP - DTV	-	-	(2)	30	28	To provide funds for mental health services for older people in Durham and Tees Valley
AHP - NYY	-	-	-	21	21	To provide funds for allied health professional services in North Yorkshire and York
Others (110 funds)	216	8	(17)	(93)	114	
Total	311	133	(201)	342	585	
8.2 Unrestricted funds						
	Balance 1 April 2024 £000	Incoming resources £000	Resources expended £000	Internal transfers £000	Balance 31 March 2025 £000	Description of the nature and purpose of each fund
Foss Park Hospital	148	4	(1)	(151)	-	To provide general purpose funds for the patients being cared for in Foss Park Hospital
CDDPS General Fund	66	108	(45)	(129)	-	To provide general purpose funds for the patients being cared for in the Durham area
St.Mary S General Fund	12	-	-	(12)	-	To provide general purpose funds for the patients being cared for at St Mary's Hospital
Others (41 funds)	43	12	(5)	(50)	-	
Total	269	124	(51)	(342)	-	

9 Connected organisations

	2024-25		2023-24	
	Turnover of Connected Organisation £000	Net Deficit for the Connected Organisation* £000	Turnover of Connected Organisation £000	Net Surplus for the Connected Organisation** £000
The charity is administered by Tees, Esk and Wear Valleys NHS FT	537,170	(19,920)	501,566	(11,608)

* The deficit for 2024-25 includes expenditure for unanticipated impairments of fixed assets totalling £20,407k, and other technical adjustments of £450k. Excluding these non operating items would result in a surplus of £37k.

** The deficit for 2023-24 includes expenditure for unanticipated impairments of fixed assets totalling £9,725k, and other technical adjustments of £1,887k. Excluding these non operating items would result in a surplus of £4k.

10 Other funds held for and on behalf of other NHS organisations

Within the balances of the Funds held by the Tees, Esk and Wear Valleys NHS General Charitable Fund there were no balances relating to other NHS Organisations.

11 Cash flow

The charity has taken advantage of the exemption available to it under section 7 of FRS102 not to produce a cash flow statement due to its size.

12 Taxation liability

As a registered charity, Tees, Esk and Wear Valleys NHS Charitable Fund is potentially exempt from taxation of income and gains falling within Part 10 of the Income Tax Act 2007 and s256 Taxation and Chargeable gains Act 1992. No tax charge has arisen in the year.

13 Post Balance Sheet events

There are no post balance sheet events to report.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF TEES, ESK AND WEAR VALLEYS NHS TRUST GENERAL CHARITABLE FUND

I report on the financial statements of Tees, Esk and Wear Valleys NHS Trust General Charitable Fund for the year ended 31 March 2025, which are set out in Section 10

Respective responsibilities of trustees and examiner

The charity's trustee is responsible for the preparation of the financial statements. The charity's trustee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustee as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustee as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Tees, Esk and Wear Valleys NHS Trust General Charitable Fund in accordance with section 130 of the 2011 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: 
David Hoose (Dec 19, 2025 13:48:57 GMT)

Name: David Hoose (FCA), Forvis Mazars LLP
Address: The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF
Date: 19/12/2025

Accounts

Tees, Esk and Wear Valleys NHS Trust

General Charitable Fund

Fund Number: 1061486

Annual Report and Unaudited

Financial Statements 2023-24

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- 04 Achievements and performance
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- 08 Reserves policy and investments
- 09 Legal and administrative information
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- 11 Appendices

Appendices

- 1 – Incoming resources
- 2 – Resources expended

Tees, Esk and Wear Valleys NHS Foundation Trust

General Charitable Trust Fund

Annual Report 2023-24

1. Tees, Esk and Wear Valleys NHS Foundation Trust General Charitable Trust Fund

The Charity is administered by Tees, Esk and Wear Valleys NHS Foundation Trust and was formed as the “umbrella” Charity for the former Tees and North East Yorkshire NHS Trust and County Durham and Darlington Priority Services NHS Trust charitable funds.

2. Objectives of the Charity

The Tees, Esk and Wear Valleys NHS Foundation Trust Charitable Trust Fund Deed (which is the governing document for the charitable funds) states the Charity’s principal objectives as being:

“... for any charitable purpose or purposes relating to the National Health Service”.

The governing document does not place any specific restrictions on the use of the funds other than that implied by the Charity’s main object. All bids are made on an ad-hoc basis with no commitment or strategic deployment from any one individual fund.

All charities must demonstrate, explicitly, that their charitable purposes are for the public benefit and adhere to the following two key principles:

Principle 1: There must be an identifiable benefit or benefits

Principle 2: Benefit must be to the public, or section of the public

The Trustee confirms that they have had regard to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the trust’s aims and objective and in planning future activities and setting grant making policy for the year. It is the opinion of the Trustee that it has followed this guidance by:

- Providing additional amenities, events or equipment for service users and carers, and employees of the Trust throughout the year.
- Ensuring there is no detriment or harm that, in their view, might arise from carrying out the charity’s aims.

Further details of specific activities that have been provided can be referenced in Section 4 – Achievements and performance.

3. Organisational structure and relationships

3.1 Organisation structure

Tees, Esk and Wear Valleys NHS Foundation Trust is the sole corporate Trustee of the charity. Delegated responsibility is allocated to the executives and non-executive members of Tees, Esk and Wear Valleys NHS Foundation Trust Board. All those with delegated responsibility of the Trustee are legally co-opted from the Foundation Trust Board and training and development

needs are addressed through the Foundation Trust appraisal process.

Those with delegated responsibility of the Trustee received no remuneration or expenses, and no remuneration or expenses have been paid to any employee.

The Strategy and Resources Committee receives and examines reports on Charitable Trust Funds at three month intervals. The membership of this committee was:

Dr Charlotte Carpenter, Chair
Mr John Maddison, Non-Executive Director
Mrs Roberta Barker, Non-Executive Director
Mrs Liz Romaniak, Director of Finance, Estates and Facilities Management
Mr Mike Brierley, Assistant Chief Executive
Mrs Ann Bridges, Director of Corporate Affairs and Involvement

In order to safeguard the assets of the Charity and ensure income is applied appropriately the Trustee requires charitable funds procedures to comply with the Trust's Standing Financial Instructions and Scheme of Delegation.

For day to day operational and management purposes the Charity is divided into sub funds. These are managed by Trust officers who have delegated authority to apply the funds within the objects of the Charity.

The Head of Accounting and Governance has overall responsibility for the administration of the funds, supplying regular reports to the Strategy and Resources Committee and completing the annual accounts and annual report for the charitable funds.

An administration charge is levied at the sub funds to reflect the financial and clerical work that Tees, Esk and Wear Valleys NHS Foundation Trust provides. The basis of apportionment for this charge is the value of restricted and unrestricted funds as a percentage of the total funds held.

3.2 Relationships

The Charity's principal relationship is with Tees, Esk and Wear Valleys NHS Foundation Trust.

During the year no member of the Trust's Board had any related party transactions with the Charity.

4. Achievements and performance

The following funds had material movement in balances within the year:

Chime Fund

The purpose of this fund is to manage funds for Ridgeway café and shop for the benefit of users, carers and staff and to facilitate the selling and purchasing of items with a therapeutic purpose. The trading account shows fund closing with the same balance as last year.

CDDPS general fund

The purpose of this fund is to provide general funding across all services within the Durham and Darlington areas for service users / carers. The fund increased by £44k in year due to receipt of a £51k grant from NHS Charities Together, and associated expenditure on staff and patient health and wellbeing.

367 Thornaby Road

The purpose of this fund is to provide general funding across all services within 367 Thornaby Road for service users / carers. The fund received a donation of £2k, which was used to purchase a gazebo to make better use of outdoor space.

MHSOP Charitable account north of Tees

The purpose of this fund is to support patient activities, comforts and diversional equipment. The fund decreased by £3k mainly due to the creation of booklets to provide additional support to service users awaiting assessment.

5. Review of activities

There were no new funds set up, and one fund closed during the year. Funds were closed linked to the balance becoming minimal.

An internal audit review was undertaken by Audit North in July 2019 which gave a good level of assurance. All recommendations have been implemented. Due to materiality a full internal audit review is completed every three years, however, should any process change it is reviewed by internal auditors before being implemented. The pandemic interrupted the review cycle, and we are working to reinstate established processes.

6. Financial activity

A full set of accounts for the financial year 2023-24 are included with this report. Forvis Mazars LLP undertakes an independent examination of the accounts.

6.1 General review

The year under review saw an increase of £39k in net resources mainly due to grants received from NHS Charities together to support wellbeing. The overall balance of the funds as at 31 March 2024 was £581k.

Income is derived from donations, legacies, raising funds, grants and investment income. Income from raising funds is mainly received from the shop within the learning disabilities' day centre, and the shop and café at the Ridgeway Centre at Roseberry Park.

During the period 1 April 2023 to 31 March 2024 total investment income was £7k which was an increase on the previous year. Investment income has continued to be less than the administration costs of the Charitable Funds – due predominantly to the current economic climate and low interest rates being available. The Trust is exploring investment accounts for charities to improve the rate of return received on cash balances.

There are a number of funds administered by the Trustee for which bids can be made for goods or services where there is no individual specific Trust Fund to draw on. There were 17 bids approved by the Trustee in 2023-24, to use grants received from NHS Charities Together from the donations raised by Captain Tom to improve service user and staff wellbeing.

Trustwide NHS Charities Together grants are included within Trustee funds balances, the full amounts received have been made available to the Health and Wellbeing Committee to ensure they are used as per grant requirements.

The funds classed as “Others” in note 8 of the accounts are further broken down as follows:

	"Others" Balance	Number Of Funds	Average Fund Balance
Restricted	£152,608	87	£1,754
Unrestricted	£43,674	41	£1,065

6.2 Incoming resources

Total income for the year was £211k, a decrease of £19k on last year. Actual figures were:

	2023-24 £000	2022-23 £000
Donations	8	18
Legacies	1	46
Other trading activities	144	161
Income from investments	7	2
Grants received	51	3
Total	211	230

See Appendix 1 for chart showing the split of income sources.

6.3 Material donations and legacies

The Charitable Fund received legacies totalling £1k in 2023-24 and received donations of £8k to various funds.

6.4 Resources expended

Expenditure for the year was £172k, a decrease of £112k when compared with £284k spent in the previous year. Analysis of expenditure:

	2023-24 £000	2022-23 £000
Purchasing goods for resale	114	117
Patients' welfare	38	115
Staff welfare	9	41
Governance costs	11	11
Total	172	284

Expenditure has decreased from the previous financial year, mainly due to the prior year including material expenditure linked to the utilisation of grants received from NHS Charities Together to enhance staff and patient welfare.

See Appendix 2 for chart showing the split of expenditure categories.

6.5 Management and administration costs

The administration costs include the internal audit fee, bank charges, and the Trust cost of administering the funds. Charity Commission guidelines state that if a charity does not exceed £1,000k gross income in a financial year and does not have aggregate value of assets of more than £3,260k, it is eligible to have an independent examination rather than a full audit of its accounts. The assets held by the fund are lower than this minimum value, and as such accounts

are eligible for an independent examination.

Following discussions with the Trust's auditor in the prior year, Forvis Mazars LLP, it was decided that it would be appropriate for the charitable funds to have an independent examination of the accounts. This means the overall management costs per annum are £8k, and account for 4.7% of total expenditure.

The basis of apportionment for the administration costs is the value of restricted and unrestricted funds as a percentage of the total funds held.

6.6 Material expenditure

There were no instances of material expenditure from the funds (e.g. in excess of £5k) in 2023-24 from a single fund.

6.7 Going concern

The fund's activities, together with the factors likely to affect its future development, performance and position are set out in the annual accounts on pages 2-8.

The fund has maintained its level of financial resources due to its long-standing policy of only funding one-off in-year applications to the fund, and has no future commitments to discharge other than creditors as disclosed in the balance sheet which reports £10k of creditors compared to £586k of cash in hand.

The return on deposit account investments, even though interest rates have increased, has been poor throughout the year due to low interest rates available on the market. The low return on investment has resulted in all funds suffering a charge to cover governance costs.

The Trustee's view is that the Charity is a going concern and can make the disclosure as recommended by the accounting standards board that:

After making enquiries, the Trustee has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the annual report and accounts.

7. Funds managed for and on behalf of other NHS organisations.

Within the balances of the Funds held by the Tees, Esk and Wear Valleys NHS General Charitable Fund there were no balances relating to other NHS Organisations.

8. Policy on reserves and investments

8.1 Reserves

The Trustee considers that it should be the aim to hold sufficient reserves to be able to provide funds to meet charitable expenditure as it is incurred and to review the position on an annual basis. Access to the funds is encouraged so that cash is used often and the trust can bring the associated benefits to its patients.

There are limitations on expenditure that can be realised within restricted funds (as it must be related to the purpose of the fund), so a minimum level target is not appropriate for any fund classed as restricted. With unrestricted funds the balance is £269k; no minimum level target has yet been set.

8.2 Investments

8.2.1 Statement of policy on investments

The Charity's funds were invested in an interest bearing deposit account with Virgin Money UK at an agreed interest of 1.36%, with a minimal balance in a lower interest bearing account at Barclays Bank PLC. The Trust is exploring other investment accounts to improve this rate of return and generate additional funds.

Funds were invested in this manner, with the objective to provide maximum security and availability. This allows a flexible and prudent level of control over the charity's funds.

8.2.2 Exposure to risks

The Trustee has identified the major risks to the Charity. The main risks can be summarised as:

1. That the Charity is not operating within its objectives.
2. That accounting transactions are inappropriately or inadequately reported.
3. Expenditure is inappropriate, or inappropriately authorised or not spent for the purposes intended.
4. That income is not appropriated to specific sub-funds in accordance with the intention of the donor.
5. Investments are not properly safeguarded, resulting in loss of funds.
6. Registered fund holders do not respond to requests for actions relating to the timely and appropriate administration of funds.

The Trustee has established systems to ensure these risks are kept at a minimum. Namely:

1. The existence and compliance with Standing Financial Instructions.
2. An adequately qualified and resourced finance function.
3. The establishment of internal financial control systems which are reviewed annually by an Internal Audit Department.
4. Reporting and review of audit findings to an Audit and Risk Committee.

8.2.3 Planned future activities of the Charity

The NHS is an ever changing environment and the future direction of the Charity will be shaped by these changes. The priorities for spending charitable funds are determined primarily by the fund holders who are managers in the service. By delegating the responsibility of expending charitable funds to this level ensures that those able to make the decisions are best placed to know the exact needs of service.

9. Legal and administrative information

Registered charity number

1061486

Registered address

The Flatts Lane Centre
Flatts Lane
Normanby
Middlesbrough
TS6 OSZ

Trustee

Tees, Esk and Wear Valleys NHS Foundation Trust is the sole corporate Trustee of the Charity. Delegated responsibility for Trustee duties for the period covered by this report is allocated to members of the Board of Directors. These were:

Non-executive directors:

Mr David Jennings
Prof. Pali Hungin (left 28 February 2024)
Mrs Beverley Reilly
Mr John Maddison
Dr Charlotte Carpenter
Mrs Jillian Murray
Mr Jules Preston
Mrs Roberta Barker

Executive directors

Mr Brent Kilmurray
Mrs Zoe Campbell
Mr Patrick Scott
Mrs Liz Romaniak
Mrs Beverley Murphy (started 01 May 2023)
Dr Kedar Kale
Dr Sarah Dexter-Smith
Mr Mike Brierley
Mrs Ann Bridges
Dr Hannah Crawford

All Board of Directors appointments are made in accordance with the policy and procedures laid down in the NHS code of good practice.

The Secretary of State for Health, in line with statutory requirements approved the Chairman's appointment, and a panel comprising the minimum statutory members, including the Chairman and an expert independent assessor, made the Chief Executive's appointment.

All other executive and non-executive appointments to the Trust Board were made following external advertisement and robust and transparent selection procedures.

Independent examiner

David Hoose (FCA)
Forvis Mazars LLP
The Corner
Bank Chambers
26 Mosley Street
Newcastle upon Tyne
NE1 1DF



Tees, Esk and Wear Valleys
NHS Foundation Trust

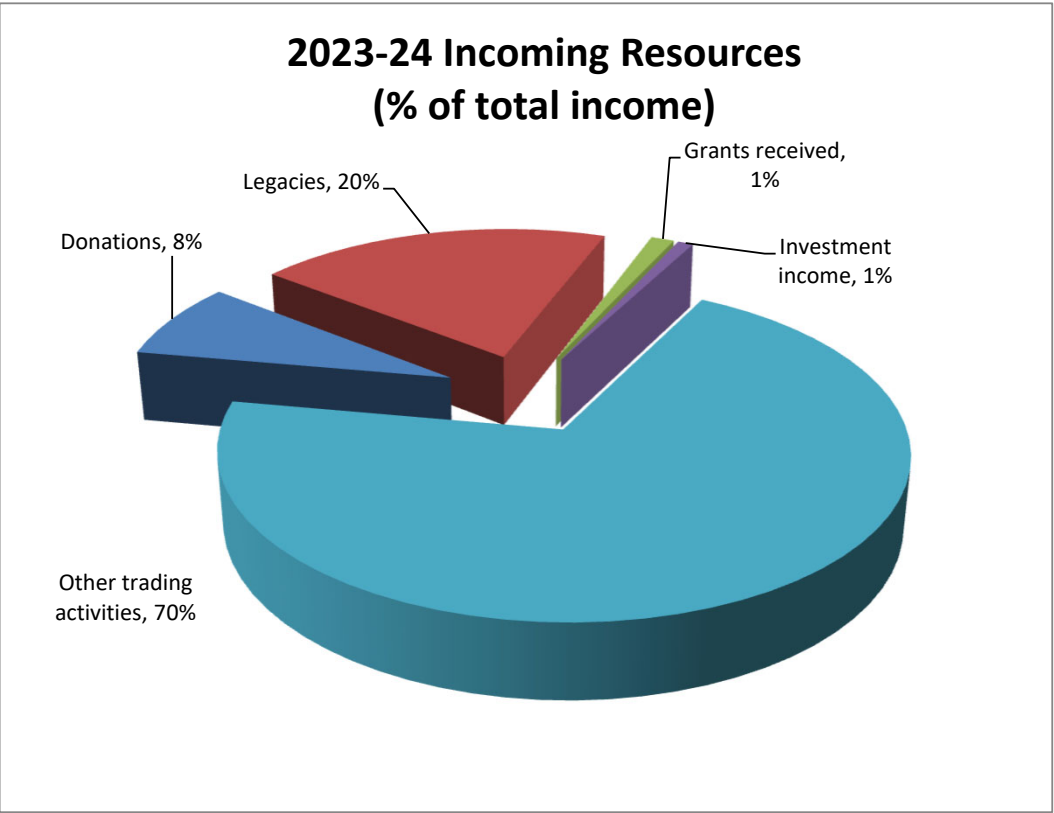
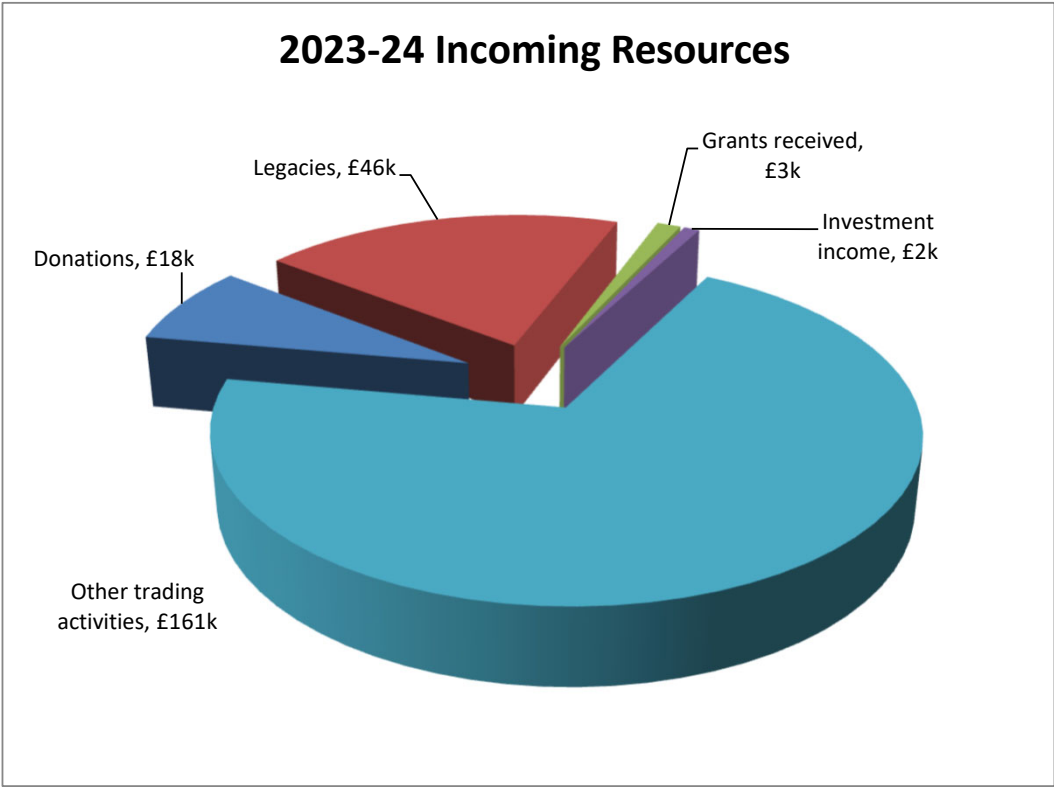
Legal advisors

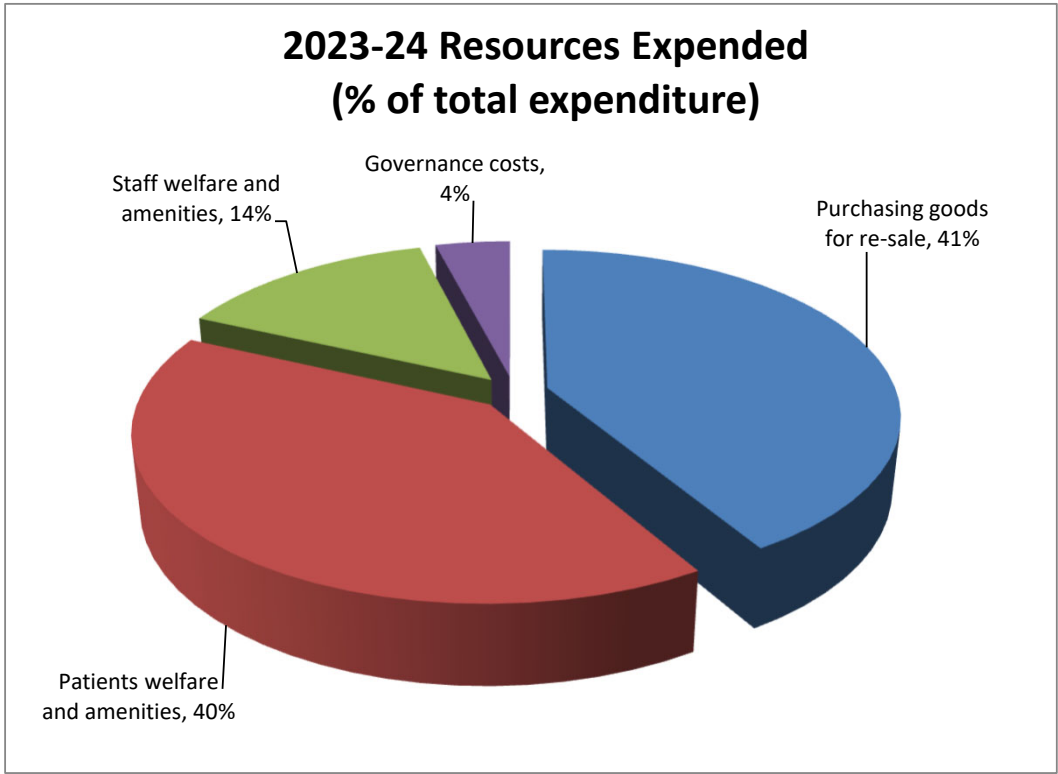
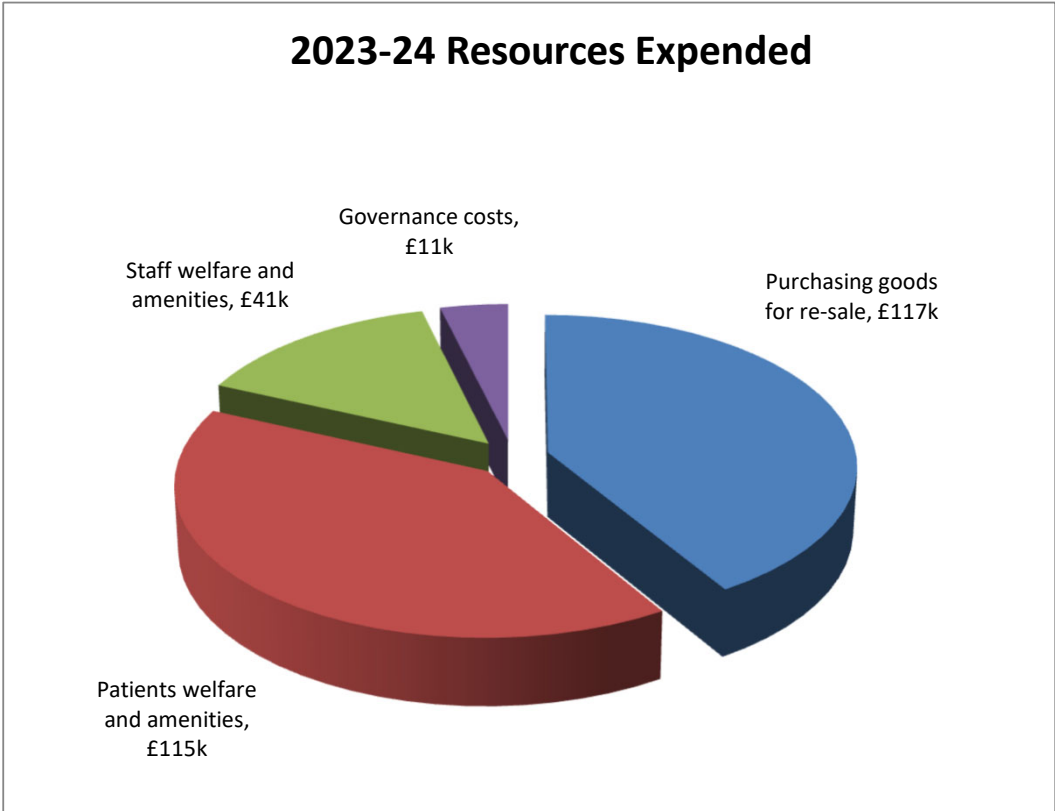
Ward Hadaway
Sandgate House
102 Quayside
Newcastle upon Tyne
NE1 3DX

Bankers

Virgin Money
7 Linthorpe Road
Middlesbrough
TS1 1RF

Barclays Commercial Bank
PO Box 190, 2 Floor,
1 Park Row,
Leeds, LS1 5WU





10: Charitable Fund Account

Statement of trustee responsibilities

Tees, Esk and Wear Valleys NHS Foundation Trust is the sole corporate trustee of the fund. Delegated responsibility of the trustee is applied to executive and non executive members of Tees, Esk and Wear Valleys NHS Foundation Trust Board.

The trustee is responsible for preparing the trustees' Annual Report and 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 and Wales/Scotland/Northern Ireland requires the trustee 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 trustee is required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the Charities SORP;

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; and

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2022, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. It is 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 trustee is 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.

The trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements set out on pages 1-8 attached have been compiled from and are in accordance with the financial records maintained by the trustee.

By Order of the trustee, and those with delegated responsibility

Chairman.....

Date.....12 DECEMBER 2024

Executive Director.....

Date.....12 DECEMBER 2024

Statement of Financial Activities for the year ended 31 March 2024

		31 March 2024		31 March 2023
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000
				Total Funds £000
Incoming resources				
Income and endowments from:				
Donations		4	4	8
Legacies		-	1	1
Grants received	5.1	51	-	51
Income from investments	5.2	3	4	7
Other trading activities	5.3	-	144	144
Total income and endowments		58	153	211
Resources expended				
Expenditure on:				
Raising funds	3.3	-	(114)	(114)
Charitable Activities	3.1	(17)	(41)	(58)
Total resources expended	4	(17)	(155)	(172)
Net movement in funds	6	41	(2)	39
Reconciliation of funds:				
Fund balances brought forward at 1 April		228	314	542
Fund balances carried forward at 31 March		269	312	581

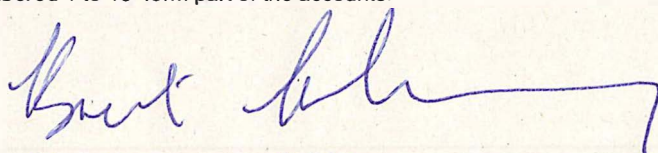
There were no other recognised gains or losses in the year.

Balance Sheet as at 31 March 2024

	Notes	Unrestricted Funds £000	Restricted Funds £000	Total at 31 March 2024 £000	Total at 31 March 2023 £000
Current assets					
Debtors	7a	-	5	5	-
Short Term Deposit Investment		270	316	586	551
Total current assets		270	321	591	551
Current liabilities					
Creditors: Amounts falling due within one year	7b	(1)	(9)	(10)	(9)
Total current liabilities		(1)	(9)	(10)	(9)
Total current assets less current liabilities		269	312	581	542
Total net assets		269	312	581	542
Funds of the Charity					
Income Funds:					
Restricted	8.1	-	312	312	314
Unrestricted	8.2	269	-	269	228
Total funds		269	312	581	542

Notes numbered 1 to 13 form part of the accounts.

Signed:



Date:

12 DECEMBER 2024

Notes to the Account

Accounting policies

- 1 The principal accounting policies are summarised below. They have been applied consistently through out the reporting year 2023-24 and throughout the comparators shown for the previous reporting year 2022-23.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

1.2 Incoming resources

All incoming resources are included in full in the Statement of Financial Activities as soon as the following three factors are met:

entitlement - control over the rights or other access to the economic benefit has passed to the charity;

probable - it is more likely than not that the economic benefits associated with the transaction or gift will flow to the charity;

measurement – the monetary value or amount of the income can be measured reliably and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Legacies

Legacies are accounted for as incoming resources once the receipt of the legacy becomes probable. This will be once confirmation has been received from the representatives of the estate that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

No performance related grants were received.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.3 Resources expended and creditors

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

Cost of generating funds

The cost of generating funds are the costs associated with generating income for the funds held on trust.

Governance costs

These are accounted for on an accruals basis and are recharges of appropriate proportions of the funds administration costs from Tees, Esk and Wear Valleys NHS Foundation Trust, plus Internal and External Audit/Independent Examination charges for 2023-24. These costs are apportioned across the funds using the appropriate classification of fund. During 2023-24 the classification split was:

Restricted 56%, Unrestricted 44%.

Creditors

The charity has creditors which are measured at settlement amounts.

1.4 Structure of funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified in the accounts as a restricted fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are classified as unrestricted funds. Funds which are not legally restricted but which the Trustees have chosen to earmark for set purposes are classified as restricted funds. The major restricted funds held within these categories are disclosed in note 8.

1.5 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 market 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 market value (or date of purchase if later).

1.6 Pensions contributions

The Charity does not employ staff and does not make pension contributions.

1.7 Change in the basis of accounting

There has been no change in the accounting policy or accounting estimates in the year.

1.8 Prior year adjustments

There are no prior year adjustments in these accounts.

1.9 Going concern

After making enquiries, the Trustee have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the accounts.

Please see section 6.7 within the Annual Report for further details

1.10 Stock

A small balance of stock is held to support the activities of the Ridgeway Cafe / Shop and LD Forensic Day Services however, having reviewed the balance of stocks held over time, the Trustee has confirmed that the stocks are both stable and immaterial in value. Consequently stocks are not recognised within the financial statements rather are treated as expenditure as they are purchased.

2 Related party transactions

During the year no members with delegated responsibility for the Trustee, or members of the key management staff or parties related to them has undertaken any material transactions with the Tees, Esk and Wear Valleys NHS Trust General Charitable Fund (2022-23, £nil).

The Charitable Fund does not have the facility to pay creditors therefore, Tees, Esk and Wear Valleys NHS Foundation Trust makes the payments on the Fund's behalf and is re-imbursed on a monthly basis by the Fund.

Certain income for the Charitable Fund is initially banked through Tees, Esk and Wear Valleys NHS Foundation Trust. This income is re-imbursed to the Fund on a monthly basis.

Tees, Esk and Wear Valleys NHS Foundation Trust is the sole corporate trustee of the fund. Delegated responsibility of the trustee is applied to executive and non executive members of Tees, Esk and Wear Valleys NHS Foundation Trust Board (names listed below). All are also members of Tees Esk and Wear Valleys NHS Foundation Trust.

Mr Brent Kilmurray
Mrs Zoe Campbell
Mr Patrick Scott
Mrs Liz Romaniak
Mrs Beverley Murphy (started 01 May 2023)
Dr Kedar Kale
Dr Sarah Dexter-Smith
Mr Mike Brierley
Mrs Ann Bridges
Dr Hannah Crawford

Mr David Jennings
Prof. Pali Hungin (left 28 February 2024)
Mrs Beverley Reilly
Mr John Maddison
Dr Charlotte Carpenter
Mrs Jillian Murray
Mr Jules Preston
Mrs Roberta Barker

3 Details of resources expended on charitable activities

3.1 Activities in furtherance of charities objectives

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£000	£000	£000	£000
Patients welfare and amenities	(3)	(35)	(38)	(115)
Staff welfare and amenities	(7)	(2)	(9)	(41)
Governance costs (see 3.2 below)	(7)	(4)	(11)	(11)
	<u>(17)</u>	<u>(41)</u>	<u>(58)</u>	<u>(167)</u>

3.2 Analysis of governance costs

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£000	£000	£000	£000
Establishment costs	(3)	(3)	(6)	(6)
Internal / External audit/independent examination fee*	(1)	(1)	(2)	(2)
NHS Charities Together membership	(3)	-	(3)	(3)
	<u>(7)</u>	<u>(4)</u>	<u>(11)</u>	<u>(11)</u>

*Independent examination of the accounts cost £2,000

3.3 Details of costs incurred in raising funds

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£000	£000	£000	£000
Purchasing goods for re-sale	-	(114)	(114)	(117)
	<u>-</u>	<u>(114)</u>	<u>(114)</u>	<u>(117)</u>

4 Analysis of total resources expended

	Costs of raising funds	Costs of activities for charitable objectives	Total 2024	Total 2023
	£000	£000	£000	£000
Internal / External audit/independent examination fee	-	(2)	(2)	(2)
Compliance costs for Trust Funds	-	(6)	(6)	(6)
NHS Charities Together membership	-	(3)	(3)	(3)
Charitable activities	(114)	(47)	(161)	(273)
	<u>(114)</u>	<u>(58)</u>	<u>(172)</u>	<u>(284)</u>

5 Analysis of income

5.1 Grants received

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£000	£000	£000	£000
NHS Charities Together	51	-	51	3
	<u>51</u>	<u>-</u>	<u>51</u>	<u>-</u>

5.2 Income from investments

Income from investments of £7k relates to interest received on individual fund balances held by the Charity. These investments are held in the UK.

5.3 Details of other trading activities

The £144k income from other trading activities was delivered from the re-sale of goods purchased at a cost of £114k, and amounts received for training income.

6 Changes in resources available for charity use

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£000	£000	£000	£000
Net movement in funds for the year before transfers	41	(2)	39	(54)
Internal transfers	-	-	-	-
Net increase /(decrease) in funds for the year	<u>41</u>	<u>(2)</u>	<u>39</u>	<u>(54)</u>

7a Analysis of debtors

	Balance at 31 March 2024	Balance at 31 March 2023
	£000	£000
Other debtors	5	-
Total	<u>5</u>	<u>-</u>

	Balance at 31 March 2024 £000	Balance at 31 March 2023 £000
7b Analysis of creditors		
Trade creditors	(10)	(9)
Total amounts falling due within one year	<u>(10)</u>	<u>(9)</u>

8 Details of material funds

8.1 Restricted funds	Balance 1 April 2023 £000	Incoming resources £000	Resources expended £000	Balance 31 March 2024 £000	Description of the nature and purpose of each fund
CHIME Fund	68	144	(144)	68	To provide funds for the well being of patients within Ridgeway
Allinson Bequest	27	-	-	27	To provide funds for epilepsy services in the Durham area
Lanchester Road Hospital AMH	16	-	-	16	To provide funds for the well being of patients within Lanchester Road Adult MH services
Learning Disabilities	14	-	-	14	To provide funds for activities for patients with Learning Disabilities in York and Selby
Community Team Auckland Park Hospital	12	-	-	12	To provide funds for occupational therapy services for the patients of Tees Esk and Wear Valleys NHS FT
Occupational Therapy	12	-	-	12	To provide funds for activities for patients of Acomb Garth
Epilepsy Fund, Bankfields Court	11	-	-	11	To provide funds for epilepsy services in the Middlesbrough area
Others (87 Funds)	154	8	(10)	152	
Total	314	152	(154)	312	

8.2 Unrestricted funds	Balance 1 April 2023 £000	Incoming resources £000	Resources expended £000	Balance 31 March 2024 £000	
Foss Park Fund	148	2	(2)	148	To provide general purpose funds for the patients being cared for in Foss Park Hospital
CDDPS General Fund	22	52	(8)	66	To provide general purpose funds for the patients being cared for in the Durham area
St Mary's General Fund	12	-	-	12	To provide general purpose funds for the patients being cared for at St Mary's Hospital
Others (41 Funds)	46	4	(7)	43	
Total	228	58	(17)	269	

9 Connected organisations

	2023-24		2022-23	
	Turnover of Connected Organisation £000	Net Deficit for the Connected Organisation* £000	Turnover of Connected Organisation £000	Net Surplus for the Connected Organisation** £000
The charity is administered by Tees, Esk and Wear Valleys NHS FT	501,566	(11,608)	484,465	(21,837)

* The deficit for 2023-24 includes expenditure for unanticipated impairments of fixed assets totalling £9,725k, and other technical adjustments of £1,887k. Excluding these non operating items would result in a surplus of £4k.

** The deficit for 2022-23 includes expenditure for unanticipated impairments of fixed assets totalling £21,033k (£11,639k resulted from a prior period adjustment during 2023/24 financial year). Excluding these non operating items would result in a surplus of £804k.

10 Other funds held for and on behalf of other NHS organisations

Within the balances of the Funds held by the Tees, Esk and Wear Valleys NHS General Charitable Fund there were no balances relating to other NHS Organisations.

11 Cash flow

The charity has taken advantage of the exemption available to it under section 7 of FRS102 not to produce a cash flow statement due to its size.

12 Taxation liability

As a registered charity, Tees, Esk and Wear Valleys NHS Charitable Fund is potentially exempt from taxation of income and gains falling within Part 10 of the Income Tax Act 2007 and s256 Taxation and Chargeable gains Act 1992. No tax charge has arisen in the year.

13 Post Balance Sheet events

There are no post balance sheet events to report.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF TEES, ESK AND WEAR VALLEYS NHS TRUST GENERAL CHARITABLE FUND

I report on the financial statements of Tees, Esk and Wear Valleys NHS Trust General Charitable Fund for the year ended 31 March 2024, which are set out in Section 10

Respective responsibilities of trustees and examiner

The charity's trustee is responsible for the preparation of the financial statements. The charity's trustee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustee as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustee as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Tees, Esk and Wear Valleys NHS Trust General Charitable Fund in accordance with section 130 of the 2011 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: 
David Hoose (Jan 6, 2025 07:17 GMT)

Name: David Hoose (FCA) for Forvis Mazars LLP

Address: The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF

Date: Jan 6, 2025

Accounts

Tees, Esk and Wear Valleys NHS Trust

General Charitable Fund

Fund Number: 1061486

Annual Report 2022-23

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- 08 Reserves policy and investments
- 09 Legal and administrative information
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- 11 Appendices

Appendices

- 1 – Incoming resources
- 2 – Resources expended

Tees, Esk and Wear Valleys NHS Foundation Trust

General Charitable Trust Fund

Annual Report 2022-23

1. Tees, Esk and Wear Valleys NHS Foundation Trust General Charitable Trust Fund

The Charity is administered by Tees, Esk and Wear Valleys NHS Foundation Trust and was formed as the “umbrella” Charity for the former Tees and North East Yorkshire NHS Trust and County Durham and Darlington Priority Services NHS Trust charitable funds.

2. Objectives of the Charity

The Tees, Esk and Wear Valleys NHS Foundation Trust Charitable Trust Fund Deed (which is the governing document for the charitable funds) states the Charity’s principal objectives as being:

“... for any charitable purpose or purposes relating to the National Health Service”.

The governing document does not place any specific restrictions on the use of the funds other than that implied by the Charity’s main object. All bids are made on an ad-hoc basis with no commitment or strategic deployment from any one individual fund.

All charities must demonstrate, explicitly, that their charitable purposes are for the public benefit and adhere to the following two key principles:

Principle 1: There must be an identifiable benefit or benefits

Principle 2: Benefit must be to the public, or section of the public

The Trustee confirms that they have had regard to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the trust’s aims and objective and in planning future activities and setting grant making policy for the year. It is the opinion of the Trustee that it has followed this guidance by:

- Providing additional amenities, events or equipment for service users and carers, and employees of the Trust throughout the year.
- Ensuring there is no detriment or harm that, in their view, might arise from carrying out the charity’s aims.

Further details of specific activities that have been provided can be referenced in Section 4 – Achievements and performance.

3. Organisational structure and relationships

3.1 Organisation structure

Tees, Esk and Wear Valleys NHS Foundation Trust is the sole corporate Trustee of the charity. Delegated responsibility is allocated to the executives and non-executive members of Tees, Esk and Wear Valleys NHS Foundation Trust Board. All those with delegated responsibility of the Trustee are legally co-opted from the Foundation Trust Board and training and development

needs are addressed through the Foundation Trust appraisal process.

Those with delegated responsibility of the Trustee received no remuneration or expenses, and no remuneration or expenses have been paid to any employee.

The Strategy and Resources Committee receives and examines reports on Charitable Trust Funds at three month intervals. The membership of this committee was:

Mrs Liz Romaniak, Director of Finance, Information and Estates/Facilities
Mr Mike Brierley, Assistant Chief Executive
Mrs Ann Bridges, Director of Corporate Affairs and Involvement
Mr Paul Murphy (Interim Chair – left 31 August 2022)
Mr David Jennings, Chair (started 1 September 2022)
Mr John Maddison, Non-Executive Director (started 1 September 2022)
Dr Charlotte Carpenter, Non-Executive Director

In order to safeguard the assets of the Charity and ensure income is applied appropriately the Trustee requires charitable funds procedures to comply with the Trust's Standing Financial Instructions and Scheme of Delegation.

For day to day operational and management purposes the Charity is divided into sub funds. These are managed by Trust officers who have delegated authority to apply the funds within the objects of the Charity.

The Head of Accounting and Governance has overall responsibility for the administration of the funds, supplying regular reports to the Strategy and Resources Committee and completing the annual accounts and annual report for the charitable funds.

An administration charge is levied at the sub funds to reflect the financial and clerical work that Tees, Esk and Wear Valleys NHS Foundation Trust provides. The basis of apportionment for this charge is the value of restricted and unrestricted funds as a percentage of the total funds held.

3.2 Relationships

The Charity's principal relationship is with Tees, Esk and Wear Valleys NHS Foundation Trust.

During the year no member of the Trust's Board had any related party transactions with the Charity.

4. Achievements and performance

The following funds had material movement in balances within the year:

Chime Fund

The purpose of this fund is to manage funds for Ridgeway café and shop for the benefit of users, carers and staff and to facilitate the selling and purchasing of items with a therapeutic purpose. The trading account shows funds reducing by £4k last year.

Foss Park

The purpose of this fund is to benefit the service users of Foss Park Hospital by providing amenities, activities and events. The fund increased thanks to a legacy received for £35k.

CDDPS general fund

The purpose of this fund is to provide general funding across all services within the Durham and Darlington areas for service users / carers. The fund decreased by £93k in year due to expenditure of NHS Charities Together grants on staff and patient health and wellbeing.

Occupational Therapy

The purpose of this fund is to purchase appropriate equipment for benefit of patients receiving support from our occupational services teams. The fund increased by £12k mainly due to a legacy received.

Acomb Garth

The purpose of this fund is to benefit the service users of Acomb Garth by providing amenities, activities and events. The fund decreased by £10k due to expenditure on equipment to support patients with dementia.

5. Review of activities

There were no new funds set up, and eleven funds closed during the year. Funds are closed linked to service change or the balance becoming minimal.

An internal audit review was undertaken by Audit North in July 2019 which gave a good level of assurance. All recommendations have been implemented. Due to materiality a full internal audit review is completed every three years, however, should any process change it is reviewed by internal auditors before being implemented. The pandemic interrupted the review cycle, and we are working to reinstate established processes.

6. Financial activity

A full set of accounts for the financial year 2022-23 are included with this report. Mazars LLP undertakes an independent examination of the accounts.

6.1 General review

The year under review saw a decrease of £54k in net resources mainly due to expenditure on patient welfare activities. The overall balance of the funds as at 31 March 2023 was £542k.

Income is derived from donations, legacies, raising funds, grants and investment income. Income from raising funds is received from the shop within the learning disabilities' day centre, and the shop and café at the Ridgeway Centre at Roseberry Park.

During the period 1 April 2022 to 31 March 2023 total investment income was £2k which was a slight increase on the previous year. Investment income has continued to be less than the administration costs of the Charitable Funds – due predominantly to the current economic climate and low interest rates being available. The Trust is exploring investment accounts for charities to improve the rate of return received on cash balances.

There are a number of funds administered by the Trustee for which bids can be made for goods or services where there is no individual specific Trust Fund to draw on. There were 19 bids approved by the Trustee in 2022-23, to use grants received from NHS Charities Together from the donations raised by Captain Tom to improve service user and staff wellbeing.

Trustwide NHS Charities Together grants are included within Trustee funds balances, the full amounts received have been made available to the Health and Wellbeing committee to ensure

they are used as per grant requirements.

The funds classed as “Others” in note 8 of the accounts are further broken down as follows:

	“Others” Balance	Number Of Funds	Average Fund Balance
Restricted	£154,870	99	£1,564
Unrestricted	£45,654	41	£1,114

6.2 Incoming resources

Total income for the year was £230k, an increase of £92k on last year. Actual figures were:

	2022-23 £000	2021-22 £000
Donations	18	10
Legacies	46	14
Other trading activities	161	111
Income from investments	2	0
Grants received	3	3
Total	230	138

See Appendix 1 for chart showing the split of income sources.

6.3 Material donations and legacies

The Charitable Fund received legacies totalling £46k in 2022-23 and received donations of £18k to various funds.

6.4 Resources expended

Expenditure for the year was £284k, an increase of £124k when compared with £160k spent in the previous year. Analysis of Expenditure:

	2022-23 £000	2021-22 £000
Purchasing goods for resale	117	97
Patients’ welfare	115	34
Staff welfare	41	18
Governance costs	11	11
Total	284	160

Expenditure has increased from the previous financial year, mainly due to the utilisation of grants received from NHS Charities Together in 2020/21 to enhance staff and patient welfare in response to the pandemic.

See Appendix 2 for chart showing the split of expenditure categories.

6.5 Management and administration costs

The administration costs include the internal audit fee, bank charges, and the Trust cost of administering the funds. Charity Commission guidelines state that if a charity does not exceed £250k gross income in a financial year and does not have aggregate value of assets of more than £3,260k, it is eligible to have an independent examination rather than a full audit of its accounts. The assets held by the fund are lower than this minimum value, and as such accounts are eligible for an independent examination.

Following discussions with the Trust's auditors, Mazars LLP, it was decided that it would be appropriate for the charitable funds to have an independent examination of the accounts. This means the overall management costs per annum are £8k, and account for 2.8% of total expenditure.

The basis of apportionment for the administration costs is the value of restricted and unrestricted funds as a percentage of the total funds held.

6.6 Material expenditure

There were two instances of material expenditure from the funds (e.g. in excess of £10k) in 2022-23 from a single fund.

Vouchers totalling £24k were given to volunteers as a thank you for their support during the pandemic, with each volunteer receiving £100 in vouchers.

Staff and patient environments were improved Trustwide using the NHS Charities together grants, with spend of £65k on furniture and equipment for clinical teams.

6.7 Going concern

The fund's activities, together with the factors likely to affect its future development, performance and position are set out in the annual accounts on pages 2-8.

The fund has maintained its level of financial resources due to its long standing policy of only funding one-off in-year applications to the fund, and has no future commitments to discharge other than creditors as disclosed in the balance sheet which reports £9k of debt compared to £551k of cash in hand.

The return on deposit account investments has been poor throughout the year due to low interest rates available on the market. The low return on investment has resulted in all funds suffering a charge to cover governance costs.

The Trustee's view is that the Charity is a going concern and can make the disclosure as recommended by the accounting standards board that:

After making enquiries, the Trustee has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the annual report and accounts.

7. Funds managed for and on behalf of other NHS organisations.

Within the balances of the Funds held by the Tees, Esk and Wear Valleys NHS General Charitable Fund there were no balances relating to other NHS Organisations.

8. Policy on reserves and investments

8.1 Reserves

The Trustee considers that it should be the aim to hold sufficient reserves to be able to provide funds to meet charitable expenditure as it is incurred and to review the position on an annual basis. Access to the funds is encouraged so that cash is used often and the trust can bring the associated benefits to its patients.

There are limitations on expenditure that can be realised within restricted funds (as it must be related to the purpose of the fund), so a minimum level target is not appropriate for any fund classed as restricted. With unrestricted funds the balance is £228k; as this is not material in comparison with the Trust's turnover of £484,465k no minimum level target has yet been set.

8.2 Investments

8.2.1 Statement of policy on investments

The Charity's funds were invested in an interest bearing deposit account with Yorkshire Bank PLC at an agreed interest of 0.65%, with a minimal balance in a lower interest bearing account at Barclays Bank PLC. The Trust is exploring other investment accounts to improve this rate of return and generate additional funds.

Funds were invested in this manner, with the objective to provide maximum security and availability. This allows a flexible and prudent level of control over the charity's funds.

8.2.2 Exposure to risks

The Trustee has identified the major risks to the Charity. The main risks can be summarised as:

1. That the Charity is not operating within its objectives.
2. That accounting transactions are inappropriately or inadequately reported.
3. Expenditure is inappropriate, or inappropriately authorised or not spent for the purposes intended.
4. That income is not appropriated to specific sub-funds in accordance with the intention of the donor.
5. Investments are not properly safeguarded, resulting in loss of funds.
6. Registered fund holders do not respond to requests for actions relating to the timely and appropriate administration of funds.

The Trustee has established systems to ensure these risks are kept at a minimum. Namely:

1. The existence and compliance with Standing Financial Instructions.
2. An adequately qualified and resourced finance function.
3. The establishment of internal financial control systems which are reviewed annually by an Internal Audit Department.
4. Reporting and review of audit findings to an Audit and Risk Committee.

8.2.3 Planned future activities of the Charity

The NHS is an ever changing environment and the future direction of the Charity will be shaped by these changes. The priorities for spending charitable funds are determined primarily by the fund holders who are managers in the service. By delegating the responsibility of expending charitable funds to this level ensures that those able to make the decisions are best placed to know the exact needs of service.

9. Legal and administrative information

Registered charity number

1061486

Registered address

The Flatts Lane Centre
Flatts Lane
Normanby
Middlesbrough
TS6 OSZ

Trustee

Tees, Esk and Wear Valleys NHS Foundation Trust is the sole corporate Trustee of the Charity. Delegated responsibility for Trustee duties for the period covered by this report is allocated to members of the Board of Directors. These were:

Non-executive directors:

Mr Paul Murphy (Interim Chair – left 31st August 2022)
Mr David Jennings (Chair – started 1st September 2022)
Mrs Shirley Richardson (left 31st August 2022)
Prof. Pali Hungin
Mrs Beverley Reilly
Mr John Maddison
Dr Charlotte Carpenter
Mrs Jillian Haley
Mr Jules Preston
Mrs Roberta Barker

Executive directors

Mr Brent Kilmurray
Dr Stephen Wright (left 26th June 2022)
Dr Kedar Kale (started 27th June 2022)
Mrs Elizabeth Moody
Mrs Liz Romaniak
Mrs Ann Bridges
Mrs Hannah Crawford (started 1st April 2022)

All Board of Directors appointments are made in accordance with the policy and procedures laid down in the NHS code of good practice.

The Secretary of State for Health, in line with statutory requirements approved the Chairman's appointment, and a panel comprising the minimum statutory members, including the Chairman and an expert independent assessor, made the Chief Executive's appointment.

All other executive and non-executive appointments to the Trust Board were made following external advertisement and robust and transparent selection procedures.

Independent examiners

Mazars LLP
The Corner
Bank Chambers
26 Mosley Street
Newcastle upon Tyne
NE1 1DF

Legal advisors

Ward Hadaway
Sandgate House
102 Quayside
Newcastle upon Tyne
NE1 3DX

Bankers

Yorkshire Bank PLC
7 Linthorpe Road
Middlesbrough
TS1 1RF

Barclays Commercial Bank
PO Box 190, 2 Floor,
1 Park Row,
Leeds, LS1 5WU

10: Charitable Fund Account

Statement of trustee responsibilities

Tees, Esk and Wear Valleys NHS Foundation Trust is the sole corporate trustee of the fund. Delegated responsibility of the trustee is applied to executive and non executive members of Tees, Esk and Wear Valleys NHS Foundation Trust Board.

The trustee is responsible for preparing the trustees' Annual Report and 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 and Wales/Scotland/Northern Ireland requires the trustee 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 trustee is required to:

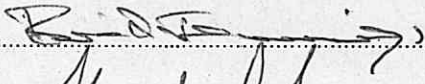
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed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

The trustee is responsible for keeping proper 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. It is 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.

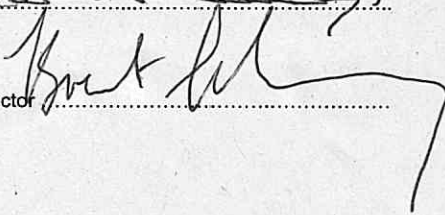
The trustee is responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements set out on pages 1-8 attached have been compiled from and are in accordance with the financial records maintained by the trustee.

By Order of the trustee, and those with delegated responsibility

Chairman.....

Date: 11th January 2024

Executive Director.....

Date: 11th January 2024

Statement of Financial Activities for the year ended 31 March 2023

		31 March 2023		31 March 2022
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000
				Total Funds £000
Incoming resources				
Income and endowments from:				
Donations		12	6	18
Legacies		35	11	46
Grants received	5.1	3	-	3
Income from investments	5.2	1	1	2
Other trading activities	5.3	-	161	161
Total income and endowments		51	179	230
Resources expended				
Expenditure on:				
Raising funds	3.3	-	(117)	(117)
Charitable Activities	3.1	(111)	(56)	(167)
Total resources expended	4	(111)	(173)	(284)
Net expenditure		(60)	6	(54)
Transfers between funds	6	1	(1)	-
Net movement in funds	6	(59)	5	(54)
Reconciliation of funds:				
Fund balances brought forward at 31 March 2022		287	309	596
Fund balances carried forward at 31 March 2023		228	314	542

There were no other recognised gains or losses in the year.

Balance Sheet as at 31 March 2023

	Notes	Unrestricted Funds £000	Restricted Funds £000	Total at 31 March 2023 £000	Total at 31 March 2022 £000
Current assets					
Short Term Deposit Investment		228	323	551	608
Total current assets		<u>228</u>	<u>323</u>	<u>551</u>	<u>608</u>
Current liabilities					
Creditors: Amounts falling due within one year	7	-	(9)	(9)	(12)
Total current liabilities		<u>-</u>	<u>(9)</u>	<u>(9)</u>	<u>(12)</u>
Total current assets less current liabilities		<u>228</u>	<u>314</u>	<u>542</u>	<u>596</u>
Total net assets		<u>228</u>	<u>314</u>	<u>542</u>	<u>596</u>
Funds of the Charity					
Income Funds:					
Restricted	8.1	-	314	314	309
Unrestricted	8.2	228	-	228	287
Total funds		<u>228</u>	<u>314</u>	<u>542</u>	<u>596</u>

Notes numbered 1 to 13 form part of the accounts.

Signed:

Date: 11th January 2024

Notes to the Account

Accounting policies

- 1 The principal accounting policies are summarised below. They have been applied consistently through out the reporting year 2022-23 and throughout the comparators shown for the previous reporting year 2021-22.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

1.2 Incoming resources

All incoming resources are included in full in the Statement of Financial Activities as soon as the following three factors are met:

entitlement - control over the rights or other access to the economic benefit has passed to the charity;

probable - it is more likely than not that the economic benefits associated with the transaction or gift will flow to the charity;

measurement – the monetary value or amount of the income can be measured reliably and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Legacies

Legacies are accounted for as incoming resources once the receipt of the legacy becomes reasonably certain. This will be once confirmation has been received from the representatives of the estate that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

No performance related grants were received.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.3 Resources expended and creditors

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

Cost of generating funds

The cost of generating funds are the costs associated with generating income for the funds held on trust.

Governance costs

These are accounted for on an accruals basis and are recharges of appropriate proportions of the funds administration costs from Tees, Esk and Wear Valleys NHS Foundation Trust, plus Internal and External Audit charges for 2022-23. These costs are apportioned across the funds using the appropriate classification of fund. During 2022-23 the classification split was:

Restricted 58%, Unrestricted 42%.

Creditors

The charity has creditors which are measured at settlement amounts.

1.4 Structure of funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified in the accounts as a restricted fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are classified as unrestricted funds. Funds which are not legally restricted but which the Trustees have chosen to earmark for set purposes are classified as restricted funds. The major restricted funds held within these categories are disclosed in note 8.

1.5 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 market 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 market value (or date of purchase if later).

1.6 Pensions contributions

The Charity does not employ staff and does not make pension contributions.

1.7 Change in the basis of accounting

There has been no change in the accounting policy or accounting estimates in the year.

1.8 Prior year adjustments

There are no prior year adjustments in these accounts.

1.9 Going concern

After making enquiries, the Trustee have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the accounts.

Please see section 6.7 within the Annual Report for further details

1.10 Stock

A small balance of stock is held to support the activities of the Ridgeway Cafe / Shop and LD Forensic Day Services however, having reviewed the balance of stocks held over time, the Trustee has confirmed that the stocks are both stable and immaterial in value. Consequently stocks are not recognised within the financial statements rather are treated as expenditure as they are purchased.

2 Related party transactions

During the year no members with delegated responsibility for the Trustee, or members of the key management staff or parties related to them has undertaken any material transactions with the Tees, Esk and Wear Valleys NHS Trust General Charitable Fund (2021-22, £nil).

The Charitable Fund does not have the facility to pay creditors therefore, Tees, Esk and Wear Valleys NHS Foundation Trust makes the payments on the Fund's behalf and is re-imbursed on a monthly basis by the Fund.

Certain income for the Charitable Fund is initially banked through Tees, Esk and Wear Valleys NHS Foundation Trust. This income is re-imbursed to the Fund on a monthly basis.

Tees, Esk and Wear Valleys NHS Foundation Trust is the sole corporate trustee of the fund. Delegated responsibility of the trustee is applied to executive and non executive members of Tees, Esk and Wear Valleys NHS Foundation Trust Board (names listed below). All are also members of Tees Esk and Wear Valleys NHS Foundation Trust.

Mr David Jennings (started 1st September 22)
Mr Brent Kilmurray
Mrs Liz Romaniak
Dr Stephen Wright (left 26 June 22)
Dr Kedar Kale (started 27th June 22)
Mrs Elizabeth Moody
Mrs Ann Bridges
Mrs Hannah Crawford (started 1st April 2022)

Mr Paul Murphy (left 31st August 22)
Mrs Shirley Richardson (left 31st August 22)
Mr John Maddison
Mrs Beverley Reilly
Mr Pali Hungin
Mrs Charlotte Carpenter
Mrs Jilian Haley
Mr Jules Preston
Mrs Roberta Barker

3 Details of resources expended on charitable activities	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
3.1 Activities in furtherance of charities objectives				
	£000	£000	£000	£000
Patients welfare and amenities	(68)	(47)	(115)	(34)
Staff welfare and amenities	(36)	(5)	(41)	(18)
Governance costs (see 3.2 below)	(7)	(4)	(11)	(11)
	(111)	(56)	(167)	(63)
3.2 Analysis of governance costs	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£000	£000	£000	£000
Establishment costs	(3)	(3)	(6)	(6)
Internal / External audit fee*	(1)	(1)	(2)	(2)
NHS Charities Together membership	(3)	-	(3)	(3)
	(7)	(4)	(11)	(11)
*Independent examination of the accounts cost £480				
3.3 Details of costs incurred in raising funds	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£000	£000	£000	£000
Purchasing goods for re-sale	-	(117)	(117)	(97)
	-	(117)	(117)	(97)
4 Analysis of total resources expended	Costs of raising funds £000	Costs of activities for charitable objectives £000	Total 2023 £000	Total 2022 £000
Internal / External audit fee	-	(2)	(2)	(2)
Compliance costs for Trust Funds	-	(6)	(6)	(6)
NHS Charities Together membership	-	(3)	(3)	(3)
Charitable activities	(117)	(156)	(273)	(149)
	(117)	(167)	(284)	(160)
5 Analysis of income				
5.1 Grants received	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£000	£000	£000	£000
NHS Charities Together	3	-	3	3
	3	-	3	-
5.2 Income from investments				
Income from investments of £2k relates to interest received on individual fund balances held by the Charity. These investments are held in the UK.				
5.3 Details of other trading activities				
The £161k income from other trading activities was delivered from the re-sale of goods purchased at a cost of £117k.				
6 Changes in resources available for charity use	Unrestricted Funds £000	Restricted Funds £000	Total 2023 £000	Total 2022 £000
Net movement in funds for the year before transfers	(60)	6	(54)	(22)
Internal transfers	1	(1)	-	-
Net increase /(decrease) in funds for the year	(59)	5	(54)	(22)

	Balance at 31 March 2023 £000	Balance at 31 March 2022 £000
7 Analysis of creditors		
Trade creditors	(9)	(12)
Total amounts falling due within one year	<u>(9)</u>	<u>(12)</u>

8 Details of material funds

8.1 Restricted funds	Balance 1 April 2022 £000	Incoming resources £000	Resources expended £000	Balance 31 March 2023 £000	Description of the nature and purpose of each fund
CHIME Fund	65	159	(156)	68	To provide funds for the well being of patients within Ridgeway
Allinson Bequest	27	-	-	27	To provide funds for epilepsy services in the Durham area
Lanchester Road Hospital AMH	16	-	-	16	To provide funds for the well being of patients within Lanchester Road Adult MH services
Learning Disabilities	14	-	-	14	To provide funds for activities for patients with Learning Disabilities in York and Selby
Community Team Auckland Park Hospital	1	11	-	12	To provide funds for activities for patients of Acomb Garth
Occupational Therapy	-	12	-	12	To provide funds for occupational therapy services for the patients of Tees Esk and Wear Valleys NHS FT
Epilepsy Fund, Bankfields Court	11	-	-	11	To provide funds for epilepsy services in the Middlesbrough area
Others (99 Funds)	175	8	(29)	154	
Total	309	190	(185)	314	

8.2 Unrestricted funds	Balance 1 April 2022 £000	Incoming resources £000	Resources expended £000	Balance 31 March 2023 £000	
Foss Park Fund	111	40	(3)	148	To provide general purpose funds for the patients being cared for in Foss Park Hospital
CDDPS General Fund	114	9	(101)	22	To provide general purpose funds for the patients being cared for in the Durham area
St Mary's General Fund	12	-	-	12	To provide general purpose funds for the patients being cared for at St Mary's Hospital
Others (41 Funds)	50	2	(6)	46	
Total	287	51	(110)	228	

9 Connected organisations

	2022-23		2021-22	
	Turnover of Connected Organisation £000	Net Deficit for the Connected Organisation* £000	Turnover of Connected Organisation £000	Net Surplus for the Connected Organisation** £000
The charity is administered by Tees, Esk and Wear Valleys NHS FT	484,465	(8,590)	443,629	(4,240)

* The deficit for 2022-23 includes expenditure for unanticipated impairments of fixed assets totalling £9,394k. Excluding these non operating items would result in a surplus of £804k.

** The deficit for 2021-22 includes expenditure for unanticipated impairments of fixed assets totalling £10,698k. Excluding these non operating items would result in a surplus of £6,458k.

10 Other funds held for and on behalf of other NHS organisations

Within the balances of the Funds held by the Tees, Esk and Wear Valleys NHS General Charitable Fund there were no balances relating to other NHS Organisations.

11 Cash flow

The charity has taken advantage of the exemption available to it under section 7 of FRS102 not to produce a cash flow statement due to its size.

12 Taxation liability

As a registered charity, Tees, Esk and Wear Valleys NHS Charitable Fund is potentially exempt from taxation of income and gains falling within Part 10 of the Income Tax Act 2007 and s256 Taxation and Chargeable gains Act 1992. No tax charge has arisen in the year.

13 Post Balance Sheet events

There are no post balance sheet events to report.

Independent Examiner's Report to the Trustees of Tees, Esk and Wear Valleys NHS Trust General Charitable Fund

I report on the financial statements of Tees, Esk and Wear Valleys NHS Trust General Charitable Fund for the year ended 31 March 2023, which are set out in Section 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Tees, Esk and Wear Valleys NHS Trust General Charitable Fund in accordance with section 130 of the 2011 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Gavin Barker

for and on behalf of Mazars LLP

Relevant professional qualification or body: CPFA

Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF

Date: 25 January 2024

Accounts



Tees, Esk and Wear Valleys
NHS Foundation Trust

Tees, Esk and Wear Valleys NHS Trust

General Charitable Fund

Fund Number: 1061486

Annual Report 2021-22

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- 06 Financial activity
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- 08 Reserves policy and investments
- 09 Legal and administrative information
- 10 Charitable fund accounts
- 11 Appendices

Appendices

- 1 – Incoming resources
- 2 – Resources expended

Tees, Esk and Wear Valleys NHS Foundation Trust

General Charitable Trust Fund

Annual Report 2021-22

1. Tees, Esk and Wear Valleys NHS Foundation Trust General Charitable Trust Fund

The Charity is administered by Tees, Esk and Wear Valleys NHS Foundation Trust and was formed as the “umbrella” Charity for the former Tees and North East Yorkshire NHS Trust and County Durham and Darlington Priority Services NHS Trust charitable funds.

2. Objectives of the Charity

The Tees, Esk and Wear Valleys NHS Foundation Trust Charitable Trust Fund Deed (which is the governing document for the charitable funds) states the Charity’s principal objectives as being:

“... for any charitable purpose or purposes relating to the National Health Service”.

The governing document does not place any specific restrictions on the use of the funds other than that implied by the Charity’s main object. All bids are made on an ad-hoc basis with no commitment or strategic deployment from any one individual fund.

All charities must demonstrate, explicitly, that their charitable purposes are for the public benefit and adhere to the following two key principles:

Principle 1: There must be an identifiable benefit or benefits

Principle 2: Benefit must be to the public, or section of the public

The Trustee confirms that they have had regard to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the trust’s aims and objective and in planning future activities and setting grant making policy for the year. It is the opinion of the Trustee that it has followed this guidance by:

- Providing additional amenities, events or equipment for service users and carers, and employees of the Trust throughout the year.
- Ensuring there is no detriment or harm that, in their view, might arise from carrying out the charity’s aims.

Further details of specific activities that have been provided can be referenced in Section 4 – Achievements and performance.

3. Organisational structure and relationships

3.1 Organisation structure

Tees, Esk and Wear Valleys NHS Foundation Trust is the sole corporate Trustee of the charity. Delegated responsibility is allocated to the executives and non-executive members of Tees, Esk and Wear Valleys NHS Foundation Trust Board. All those with delegated responsibility of the Trustee are legally co-opted from the Foundation Trust Board and training and development

needs are addressed through the Foundation Trust appraisal process.

Those with delegated responsibility of the Trustee received no remuneration or expenses, and no remuneration or expenses have been paid to any employee.

The Strategy and Resources Committee receives and examines reports on Charitable Trust Funds at three month intervals. The membership of this committee was:

Mr B Kilmurray, Chief Executive

Mrs L Romaniak, Director of Finance and Information

Mrs Ruth Hill (left 31 July 2021)

Mr Russel Patton (started 30 August 2021, left 31 January 2022)

Mrs S Dexter-Smith, Director of People and Culture

Mrs M Harte (Chairman) (left 31 October 2021)

Mr P Murphy (Interim Chair – started 01 November 2021)

Mr J Maddison, Non-Executive Director

In order to safeguard the assets of the Charity and ensure income is applied appropriately the Trustee requires charitable funds procedures to comply with the Trust's Standing Financial Instructions and Scheme of Delegation.

For day to day operational and management purposes the Charity is divided into sub funds. These are managed by Trust officers who have delegated authority to apply the funds within the objects of the Charity.

The Head of Accounting and Governance has overall responsibility for the administration of the funds, supplying regular reports to the Strategy and Resources Committee and completing the annual accounts and annual report for the charitable funds.

An administration charge is levied at the sub funds to reflect the financial and clerical work that Tees, Esk and Wear Valleys NHS Foundation Trust provides. The basis of apportionment for this charge is the value of restricted and unrestricted funds as a percentage of the total funds held.

3.2 Relationships

The Charity's principal relationship is with Tees, Esk and Wear Valleys NHS Foundation Trust.

During the year no member of the Trust's Board had any related party transactions with the Charity.

4. Achievements and performance

The following funds had material movement in balances within the year:

Chime Fund

The purpose of this fund is to manage funds for Ridgeway café and shop for the benefit of users, carers and staff and to facilitate the selling and purchasing of items with a therapeutic purpose. The trading account shows funds increasing by £1k last year.

Lanchester Road Hospital (Adult Mental Health)

The purpose of this fund is to support service users within adult mental health services at Lanchester Road Hospital. The fund increased thanks to a legacy received for £14k.

CDDPS general fund

The purpose of this fund is to provide general funding across all services within the Durham and Darlington areas for service users / carers. The fund decreased by £9k in year due to charitable activities, including supporting services users to complete a sailing journey as part of the Voyage of Discovery.

Foss Park Hospital

The purpose of this fund is to benefit the service users of Foss Park Hospital by providing amenities, activities and events. The fund decreased by £19k mainly due to expenditure on creative arts for wellbeing.

5. Review of activities

There was one new fund set up, and no funds closed during the year.

An internal audit review was undertaken by Audit North in July 2019 which gave a good level of assurance. All recommendations have been implemented. Due to materiality a full internal audit review is completed every three years, however should any process change it is reviewed by internal auditors before being implemented.

6. Financial activity

A full set of accounts for the financial year 2021-22 are included with this report. Mazars LLP undertakes an independent examination of the accounts.

6.1 General review

The year under review saw a decrease of £22k in net resources mainly due to expenditure on patient welfare activities. The overall balance of the funds as at 31 March 2022 was £596k.

Income is derived from donations, legacies, raising funds, grants and investment income. Income from raising funds is received from the shop within the learning disabilities' day centre, and the shop and café at the Ridgeway Centre at Roseberry Park.

During the period 1 April 2021 to 31 March 2022 total investment income was £1k which was in line with the previous year. Investment income has continued to be less than the administration costs of the Charitable Funds – due predominantly to the current economic climate and low interest rates being available.

There are a number of funds administered by the Trustee for which bids can be made for goods or services where there is no individual specific Trust Fund to draw on. There were 67 bids approved by the Trustee in 2021-22, to use donations received from Captain Tom fund to improve service user and staff wellbeing.

Trustwide NHS Charities Together grants are included within Trustee funds balances, the full amounts received have been made available to the Health and Wellbeing committee to ensure they are used as per grant requirements.

The funds classed as "Others" in note 8 of the accounts are further broken down as follows:

	"Others" Balance	Number Of Funds	Average Fund Balance
Restricted	£163,203	100	£1,632
Unrestricted	£50,079	41	£1,221

6.2 Incoming resources

Total income for the year was £138k, a decrease of £211k on last year. Actual figures were:

	2021-22 £000	2020-21 £000
Donations	10	10
Legacies	14	2
Other trading activities	111	128
Income from investments	0	1
Grants received	3	208
Total	138	349

See Appendix 1 for chart showing the split of income sources.

6.3 Material donations and legacies

The Charitable Fund received legacies totalling £14k in 2021-22 and received donations of £10k to various funds.

6.4 Resources expended

Expenditure for the year was £160k, a decrease of £10k when compared with £170k spent in the previous year. Analysis of Expenditure:

	2021-22 £000	2020-21 £000
Purchasing goods for resale	97	98
Patients' welfare	34	22
Staff welfare	18	20
Fund raising support	0	22
Governance costs	11	8
Total	160	170

Expenditure has decreased from the previous financial year, mainly due to the cessation of a fixed term appointment to provide fund raising support.

See Appendix 2 for chart showing the split of expenditure categories.

6.5 Management and administration costs

The administration costs include the internal audit fee, bank charges, fund raising support and the Trust cost of administering the funds. Charity Commission guidelines state that if a charity does not exceed £250k gross income in a financial year or does not have aggregate value of assets of more than £3,260k, it is eligible to have an independent examination rather than a full audit of its accounts. The assets held by the fund are lower than this minimum value, and as such accounts are eligible for an independent examination.

Following discussions with the Trust's auditors, Mazars LLP, it was decided that it would be appropriate for the charitable funds to have an independent examination of the accounts. This

means the overall management costs per annum are £8k, and account for 5.0% of total expenditure.

The basis of apportionment for the administration costs is the value of restricted and unrestricted funds as a percentage of the total funds held.

6.6 Material expenditure

Expenditure of £14k on creative arts for wellbeing was the only instance of material expenditure from the Charitable Funds (e.g. in excess of £5k) in 2021-22 from a single fund.

6.7 Going concern

The funds activities, together with the factors likely to affect its future development, performance and position are set out in the annual accounts on pages 3-9.

The fund has maintained its level of financial resources due to its long standing policy of only funding one-off in-year applications to the fund, and has no future commitments to discharge other than accruals and creditors as disclosed in the balance sheet which reports £12k of debt compared to £608k of cash in hand.

The return on deposit account investments has been poor throughout the year due to low interest rates available on the market. The low return on investment has resulted in all funds suffering a charge to cover governance costs.

The Trustee's view is that the Charity is a going concern and can make the disclosure as recommended by the accounting standards board that:

After making enquiries, the Trustee has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the annual report and accounts.

7. Funds managed for and on behalf of other NHS organisations.

Within the balances of the Funds held by the Tees, Esk and Wear Valleys NHS General Charitable Fund there were no balances relating to other NHS Organisations.

8. Policy on reserves and investments

8.1 Reserves

The Trustee considers that it should be the aim to hold sufficient reserves to be able to provide funds to meet charitable expenditure as it is incurred and to review the position on an annual basis. Access to the funds is encouraged so that cash is used often and the trust can bring the associated benefits to its patients.

There are limitations on expenditure that can be realised within restricted funds (as it must be related to the purpose of the fund), so a minimum level target is not appropriate for any fund classed as restricted. With unrestricted funds the balance is £287k; as this is not material in comparison with the Trust's turnover of £443,629k no minimum level target has yet been set.

8.2 Investments

8.2.1 Statement of policy on investments

The Charity's funds were invested in an interest bearing deposit account with Yorkshire Bank PLC at an agreed interest of 0.15%, with a minimal balance in a lower interest bearing account at Barclays Bank PLC.

Funds were invested in this manner, with the objective to provide maximum security and availability. This allows a flexible and prudent level of control over the charity's funds.

8.2.2 Exposure to risks

The Trustee has identified the major risks to the Charity. The main risks can be summarised as:

1. That the Charity is not operating within its objectives.
2. That accounting transactions are inappropriately or inadequately reported.
3. Expenditure is inappropriate, or inappropriately authorised or not spent for the purposes intended.
4. That income is not appropriated to specific sub-funds in accordance with the intention of the donor.
5. Investments are not properly safeguarded, resulting in loss of funds.
6. Registered fund holders do not respond to requests for actions relating to the timely and appropriate administration of funds.

The Trustee has established systems to ensure these risks are kept at a minimum. Namely:

1. The existence and compliance with Standing Financial Instructions.
2. An adequately qualified and resourced finance function.
3. The establishment of internal financial control systems which are reviewed annually by an Internal Audit Department.
4. Reporting and review of audit findings to an Audit Committee.

8.2.3 Planned future activities of the Charity

The NHS is an ever changing environment and the future direction of the Charity will be shaped by these changes. The priorities for spending charitable funds are determined primarily by the fund holders who are managers in the service. By delegating the responsibility of expending charitable funds to this level ensures that those able to make the decisions are best placed to know the exact needs of service.

9. Legal and administrative information

Registered charity number

1061486

Registered address

The Flatts Lane Centre
Flatts Lane
Normanby
Middlesbrough
TS6 0SZ

Trustee

Tees, Esk and Wear Valleys NHS Foundation Trust is the sole corporate Trustee of the Charity. Delegated responsibility for Trustee duties for the period covered by this report is allocated to members of the Board of Directors. These were:

Non-executive directors:

Mrs M Harte (Chairman) (left 31 October 2021)
Mr P Murphy (Interim Chair – started 01 November 2021)
Dr H Griffiths (left 30 June 2021)
Mrs Shirley Richardson
Prof. Pali Hungin
Mrs Beverley Reilly
Mr John Maddison
Mrs Charlotte Carpenter (started 01 September 2021)
Mrs Jillian Haley (started 01 September 2021)
Mr Jules Preston (started 01 November 2022)
Mrs Roberta Parker (started 01 November 2022)

Executive directors

Mr B Kilmurray
Dr A Khouja (left 31 August 2021)
Dr S Wright (started 01 September 2021)
Mrs Ruth Hill (left 31 July 2021)
Mr Russel Patton (started 30 August 2021, left 31 January 2022)
Mrs E Moody
Mrs L Romaniak

All Board of Directors appointments are made in accordance with the policy and procedures laid down in the NHS code of good practice.

The Secretary of State for Health, in line with statutory requirements approved the Chairman's appointment, and a panel comprising the minimum statutory members, including the Chairman and an expert independent assessor, made the Chief Executive's appointment.

All other executive and non-executive appointments to the Trust Board were made following external advertisement and robust and transparent selection procedures.

Independent examiners

Mazars LLP
The Corner
Bank Chambers
26 Mosley Street
Newcastle upon Tyne
NE1 1DF



Tees, Esk and Wear Valleys
NHS Foundation Trust

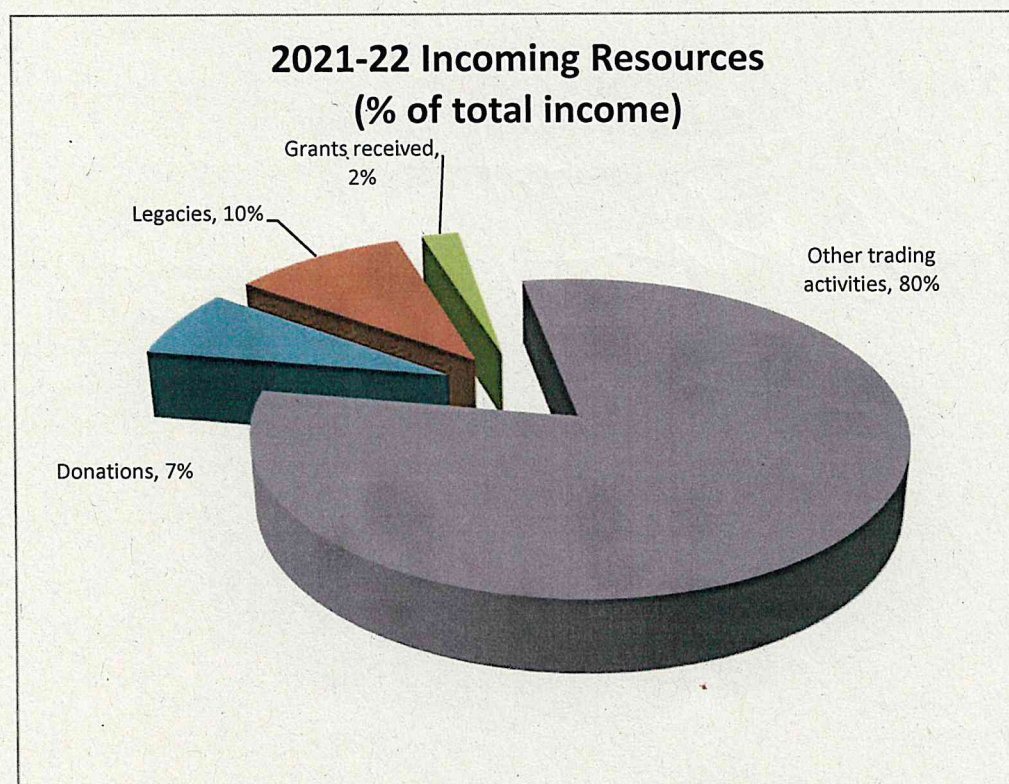
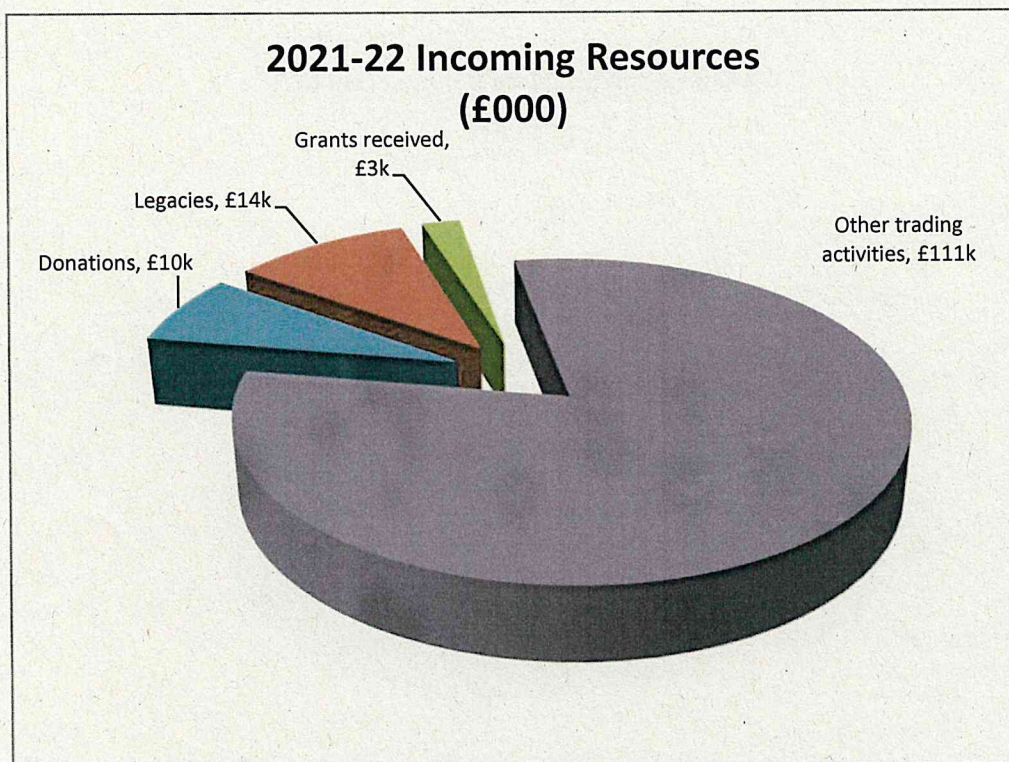
Legal advisors

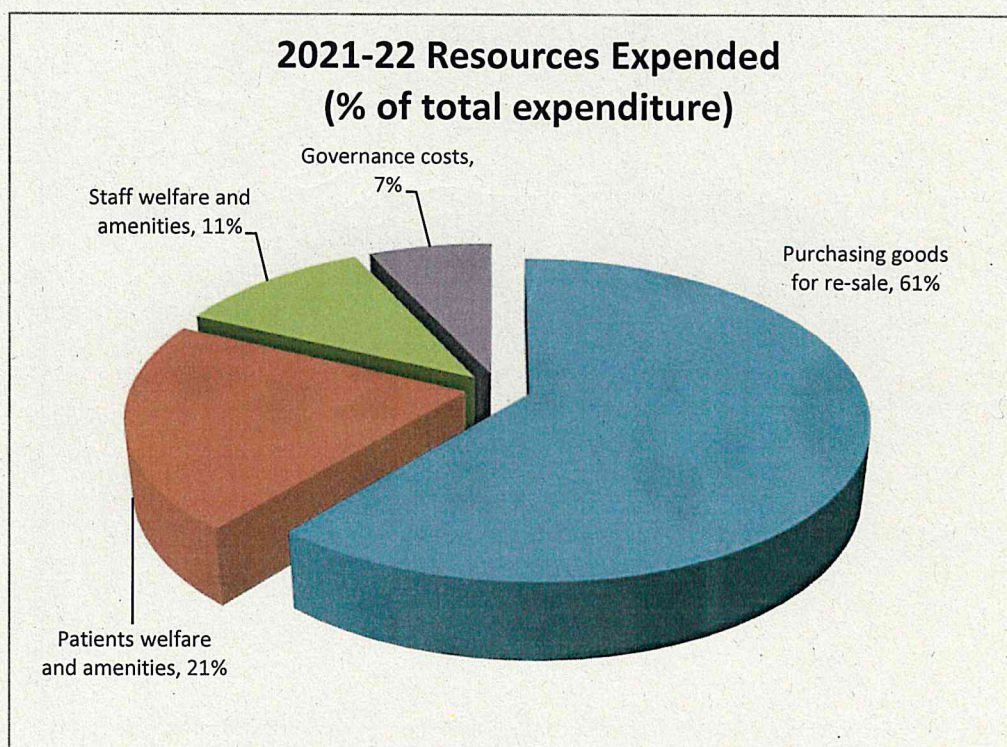
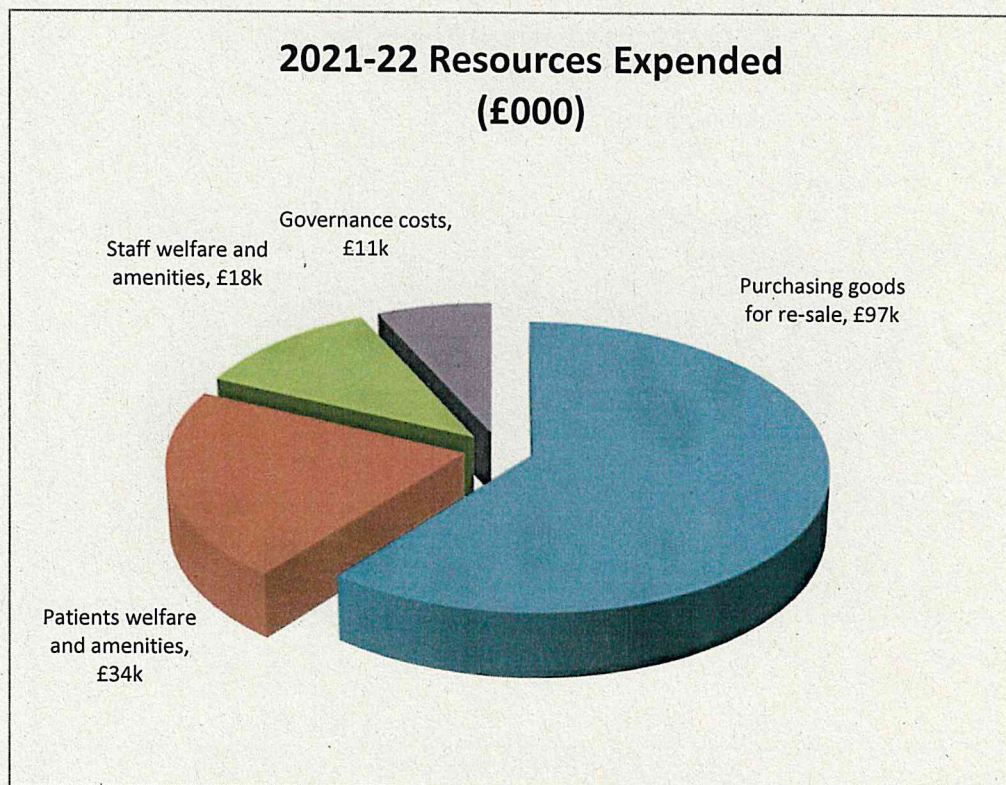
Ward Hadaway
Sandgate House
102 Quayside
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NE1 3DX

Bankers

Yorkshire Bank PLC
7 Linthorpe Road
Middlesbrough
TS1 1RF

Barclays Commercial Bank
PO Box 190, 2 Floor,
1 Park Row,
Leeds, LS1 5WU





10: Charitable Fund Account

Statement of trustee responsibilities

Tees, Esk and Wear Valleys NHS Foundation Trust is the sole corporate trustee of the fund. Delegated responsibility of the trustee is applied to executive and non executive members of Tees, Esk and Wear Valleys NHS Foundation Trust Board.

The trustee is responsible for preparing the trustees' Annual Report and 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 and Wales/Scotland/Northern Ireland requires the trustee 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 trustee is required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the Charities SORP;

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; and

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustee is responsible for keeping proper 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. It is 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 trustee is 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.

The trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements set out on pages 1-8 attached have been complied from and are in accordance with the financial records maintained by the trustee.

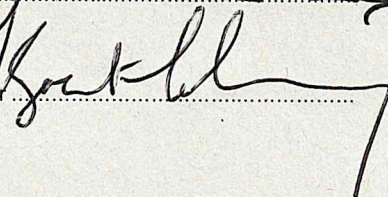
By Order of the trustee, and those with delegated responsibility

Chairman...



Date... 21st December 2022

Executive Director



Date... 21st December 2022

Statement of Financial Activities for the year ended 31 March 2022

		31 March 2022		31 March 2021	
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000	Total Funds £000
Incoming resources					
Income and endowments from:					
Donations		4	6	10	10
Legacies		-	14	14	2
Grants received	5.1	3	-	3	208
Income from investments	5.2	-	-	-	1
Other trading activities	5.3	-	111	111	128
Total income and endowments		7	131	138	349
Resources expended					
Expenditure on:					
Raising funds	3.3		(97)	(97)	(120)
Charitable Activities	3.1	(37)	(26)	(63)	(50)
Total resources expended	4	(37)	(123)	(160)	(170)
Net movement in funds	6	(30)	8	(22)	179
Reconciliation of funds:					
Fund balances brought forward at 31 March 2021		317	301	618	439
Fund balances carried forward at 31 March 2022		287	309	596	618

There were no other recognised gains or losses in the year.

Balance Sheet as at 31 March 2022

	Notes	Unrestricted Funds £000	Restricted Funds £000	Total at 31 March 2022 £000	Total at 31 March 2021 £000
Current assets					
Debtors		-	-	-	2
Short Term Deposit Investment		292	316	608	622
Total current assets		292	316	608	624
Current liabilities					
Creditors: Amounts falling due within one year	7	(5)	(7)	(12)	(6)
Total current liabilities		(5)	(7)	(12)	(6)
Total current assets less current liabilities		287	309	596	618
Total net assets		287	309	596	618
Funds of the Charity					
Income Funds:					
Restricted	8.1	-	309	309	301
Unrestricted	8.2	287	-	287	317
Total funds		287	309	596	618

Notes numbered 1 to 13 form part of the accounts.

Signed:

Date:

21st December 2022

Notes to the Account

Accounting policies

- 1 The principal accounting policies are summarised below. They have been applied consistently through out the reporting year 2021-22 and throughout the comparators shown for the previous reporting year 2020-21.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

1.2 Incoming resources

All incoming resources are included in full in the Statement of Financial Activities as soon as the following three factors are met:

entitlement - control over the rights or other access to the economic benefit has passed to the charity;

probable - it is more likely than not that the economic benefits associated with the transaction or gift will flow to the charity;

measurement – the monetary value or amount of the income can be measured reliably and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Legacies

Legacies are accounted for as incoming resources once the receipt of the legacy becomes reasonably certain. This will be once confirmation has been received from the representatives of the estate that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

No performance related grants were received.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.3 Resources expended and creditors

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

Cost of generating funds

The cost of generating funds are the costs associated with generating income for the funds held on trust.

Governance costs

These are accounted for on an accruals basis and are recharges of appropriate proportions of the funds' administration costs from Tees, Esk and Wear Valleys NHS Foundation Trust, plus Internal and External Audit charges for 2021-22. These costs are apportioned across the funds using the appropriate classification of fund. During 2021-22 the classification split was:

Restricted 52%, Unrestricted 48%.

Creditors

The charity has creditors which are measured at settlement amounts.

1.4 Structure of funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified in the accounts as a restricted fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are classified as unrestricted funds. Funds which are not legally restricted but which the Trustees have chosen to earmark for set purposes are classified as restricted funds. The major restricted funds held within these categories are disclosed in note 8.

1.5 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 market 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 market value (or date of purchase if later).

1.6 Pensions contributions

The Charity does not employ staff and does not make pension contributions.

1.7 Change in the basis of accounting

There has been no change in the accounting policy or accounting estimates in the year.

1.8 Prior year adjustments

There are no prior year adjustments in these accounts.

1.9 Going concern

After making enquiries, the Trustee have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the accounts.

Please see section 6.7 within the Annual Report for further details

1.10 Stock

A small balance of stock is held to support the activities of the Ridgeway Cafe / Shop and LD Forensic Day Services however, having reviewed the balance of stocks held over time, the Trustee has confirmed that the stocks are both stable and immaterial in value. Consequently stocks are not recognised within the financial statements rather are treated as expenditure as they are purchased.

2 Related party transactions

During the year no members with delegated responsibility for the Trustee, or members of the key management staff or parties related to them has undertaken any material transactions with the Tees, Esk and Wear Valleys NHS Trust General Charitable Fund (2020-21, £nil).

The Charitable Fund does not have the facility to pay creditors therefore, Tees, Esk and Wear Valleys NHS Foundation Trust makes the payments on the Fund's behalf and is re-imbursed on a monthly basis by the Fund.

Certain income for the Charitable Fund is initially banked through Tees, Esk and Wear Valleys NHS Foundation Trust. This income is re-imbursed to the Fund on a monthly basis.

Tees, Esk and Wear Valleys NHS Foundation Trust is the sole corporate trustee of the fund. Delegated responsibility of the trustee is applied to executive and non executive members of Tees, Esk and Wear Valleys NHS Foundation Trust Board (names listed below). All are also members of Tees Esk and Wear Valleys NHS Foundation Trust.

Mrs M Harte
Mr B Kilmurray
Mrs L Romaniak
Mr R Patton (30th August 22 - 31st January 22)
Dr S Wright
Dr A Khouja
Mrs E Moody
Mrs R Hill

Mr P Murphy
Mrs Shirley Richardson
Mr John Maddison
Mr H Griffiths (left 30th June 21)
Mrs Beverley Reilly
Mr Pali Hungin
Mrs Charlotte Carpenter
Mrs Jilian Haley
Mr Jules Preston
Mrs Roberta Barker

3 Details of resources expended on charitable activities	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
3.1 Activities in furtherance of charities objectives				
	£000	£000	£000	£000
Patients welfare and amenities	(17)	(17)	(34)	(22)
Staff welfare and amenities	(13)	(5)	(18)	(20)
Governance costs (see 3.2 below)	(7)	(4)	(11)	(8)
	<u>(37)</u>	<u>(26)</u>	<u>(63)</u>	<u>(50)</u>
3.2 Analysis of governance costs	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£000	£000	£000	£000
Establishment costs	(3)	(3)	(6)	(6)
Internal / External audit fee*	(1)	(1)	(2)	(2)
NHS Charities Together membership	(3)	-	(3)	-
	<u>(7)</u>	<u>(4)</u>	<u>(11)</u>	<u>(8)</u>
*Independent examination of the accounts cost £480				
3.3 Details of costs incurred in raising funds	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£000	£000	£000	£000
Purchasing goods for re-sale	-	(97)	(97)	(98)
Fund Raising Support	-	-	-	(22)
	<u>-</u>	<u>(97)</u>	<u>(97)</u>	<u>(120)</u>
4 Analysis of total resources expended	Costs of raising funds	Costs of activities for charitable objectives	Total 2022	Total 2021
	£000	£000	£000	£000
Internal / External audit fee	-	(2)	(2)	(2)
Compliance costs for Trust Funds	-	(6)	(6)	(6)
NHS Charities Together membership	-	(3)	(3)	-
Fund Raising Support	-	-	-	(22)
Charitable activities	(97)	(52)	(149)	(140)
	<u>(97)</u>	<u>(63)</u>	<u>(160)</u>	<u>(170)</u>
5 Analysis of income				
5.1 Grants received	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£000	£000	£000	£000
NHS Charities Together	3	-	3	181
Other Grants Received	-	-	-	27
	<u>3</u>	<u>-</u>	<u>3</u>	<u>27</u>
5.2 Income from investments				
Income from investments of £0k relates to interest received on individual fund balances held by the Charity. These investments are held in the UK.				
5.3 Details of other trading activities				
The £111k income from other trading activities was delivered from the re-sale of goods purchased at a cost of £97k.				
6 Changes in resources available for charity use	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£000	£000	£000	£000
Net movement in funds for the year before transfers	(30)	8	(22)	179
Net increase /(decrease) in funds for the year	<u>(30)</u>	<u>8</u>	<u>(22)</u>	<u>179</u>

7 Analysis of creditors

	Balance at 31 March 2022 £000	Balance at 31 March 2021 £000
Trade creditors	(12)	(6)
Total amounts falling due within one year	<u>(12)</u>	<u>(6)</u>

8 Details of material funds

8.1 Restricted funds

	Balance 1 April 2021 £000	Incoming resources £000	Resources expended £000	Balance 31 March 2022 £000	Description of the nature and purpose of each fund
CHIME Fund	64	111	(110)	65	To provide funds for the well being of patients within Ridgeway
Allinson Bequest	28	-	(1)	27	To provide funds for epilepsy services in the Durham area
Lanchester Road Hospital/AMH	1	15	-	16	To provide funds for the well being of patients within Lanchester Road Adult MH services
Learning Disabilities	14	-	-	14	To provide funds for activities for patients with Learning Disabilities in York and Selby
Acomb Garth	15	1	(3)	13	To provide funds for activities for patients of Acomb Garth
Epilepsy Fund, Bankfields Court	11	-	-	11	To provide funds for epilepsy services in the Middlesbrough area
Others (100 Funds)	168	5	(10)	163	
Total	301	132	(124)	309	

8.2 Unrestricted funds

	Balance 1 April 2021 £000	Incoming resources £000	Resources expended £000	Balance 31 March 2022 £000	
CDDPS General Fund	123	4	(13)	114	To provide general purpose funds for the patients being cared for in the Durham area
Foss Park Fund	130	3	(22)	111	To provide general purpose funds for the patients being cared for in Foss Park Hospital
St Mary's General Fund	12	-	-	12	To provide general purpose funds for the patients being cared for at St Mary's Hospital
Others (41 Funds)	52	1	(3)	50	
Total	317	8	(38)	287	

9 Connected organisations

	2021-22		2020-21	
	Turnover of Connected Organisation £000	Net Deficit for the Connected Organisation* £000	Turnover of Connected Organisation £000	Net Surplus for the Connected Organisation** £000
The charity is administered by Tees, Esk and Wear Valleys NHS FT	443,629	(4,240)	423,265	(16,741)

* The deficit for 2021-22 includes expenditure for unanticipated impairments of fixed assets totalling £10,698k. Excluding these non operating items would result in a surplus of £6,458k.

** The deficit for 2020-21 includes expenditure for unanticipated impairments of fixed assets totalling £25,841k. Excluding these non operation items would result in a surplus of £9,100k.

10 Other funds held for and on behalf of other NHS organisations

Within the balances of the Funds held by the Tees, Esk and Wear Valleys NHS General Charitable Fund there were no balances relating to other NHS Organisations.

11 Cash flow

The charity has taken advantage of the exemption available to it under section 7 of FRS102 not to produce a cash flow statement due to its size.

12 Taxation liability

As a registered charity, Tees, Esk and Wear Valleys NHS Charitable Fund is potentially exempt from taxation of income and gains falling within Part 10 of the Income Tax Act 2007 and s256 Taxation and Chargeable gains Act 1992. No tax charge has arisen in the year.

13 Post Balance Sheet events

There are no post balance sheet events to report.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF TEES, ESK AND WEAR VALLEYS NHS TRUST
GENERAL CHARITABLE FUND**

I report on the financial statements of Tees, Esk and Wear Valleys NHS Trust General Charitable Fund for the year ended 31 March 2022, which are set out in Section 10

Respective responsibilities of trustees and examiner

The charity's trustee is responsible for the preparation of the financial statements. The charity's trustee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustee as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustee as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

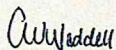
Independent examiner's statement

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Tees, Esk and Wear Valleys NHS Trust General Charitable Fund in accordance with section 130 of the 2011 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:



Name: Cameron Waddell (CPFA) for and on behalf of Mazars LLP

Relevant professional qualification or body: CIPFA

Address: The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF

Date: 22-Dec-22

Accounts

Tees, Esk and Wear Valleys NHS Trust

General Charitable Fund

Fund Number: 1061486

Annual Report 2020-21

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- 02 The Trust Charity and objectives
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- 04 Achievements and performance
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- 08 Reserves policy and investments
- 09 Legal and administrative information
- 10 Charitable fund accounts
- 11 Appendices

Appendices

- 1 – Incoming resources
- 2 – Resources expended

Tees, Esk and Wear Valleys NHS Foundation Trust

General Charitable Trust Fund

Annual Report 2020-21

1. Tees, Esk and Wear Valleys NHS Foundation Trust General Charitable Trust Fund

The Charity is administered by Tees, Esk and Wear Valleys NHS Foundation Trust and was formed as the “umbrella” Charity for the former Tees and North East Yorkshire NHS Trust and County Durham and Darlington Priority Services NHS Trust charitable funds.

2. Objectives of the Charity

The Tees, Esk and Wear Valleys NHS Foundation Trust Charitable Trust Fund Deed (which is the governing document for the charitable funds) states the Charity’s principal objectives as being:

“... for any charitable purpose or purposes relating to the National Health Service”.

The governing document does not place any specific restrictions on the use of the funds other than that implied by the Charity’s main object. All bids are made on an ad-hoc basis with no commitment or strategic deployment from any one individual fund.

All charities must demonstrate, explicitly, that their charitable purposes are for the public benefit and adhere to the following two key principles:

Principle 1: There must be an identifiable benefit or benefits

Principle 2: Benefit must be to the public, or section of the public

The Trustee confirms that they have had regard to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the trust’s aims and objective and in planning future activities and setting grant making policy for the year. It is the opinion of the Trustee that it has followed this guidance by:

- Providing additional amenities, events or equipment for service users and carers, and employees of the Trust throughout the year.
- Ensuring there is no detriment or harm that, in their view, might arise from carrying out the charity’s aims.

Further details of specific activities that have been provided can be referenced in Section 4 – Achievements and performance.

3. Organisational structure and relationships

3.1 Organisation structure

Tees, Esk and Wear Valleys NHS Foundation Trust is the sole corporate Trustee of the charity. Delegated responsibility is allocated to the executives and non-executive members of Tees, Esk and Wear Valleys NHS Foundation Trust Board. All those with delegated responsibility of the Trustee are legally co-opted from the Foundation Trust Board and training and development needs are addressed through the Foundation Trust appraisal process.

Those with delegated responsibility of the Trustee received no remuneration or expenses, and no remuneration or expenses have been paid to any employee.

The Resources Committee receives and examines reports on Charitable Trust Funds at three month intervals. The membership of this committee was:

Mr C S Martin, Chief Executive – left 29 June 2020
Mr B Kilmurray, Chief Executive – started 29 June 2020
Mr P McGahon, Director of Finance and Information – left 5 August 2020
Mr D Kendall, Acting Director of Finance and Information – 5 August 2020 to 19 October 2020
Mrs L Romaniak, Director of Finance and Information – started 19 October 2020
Mrs R Hill, Chief Operating Officer
Mrs S Dexter-Smith, Director of People and Culture – started 15 February 2021
Mrs M Harte, Chairman of the Trust
Mr M Hawthorn, Non-Executive Director – left 31 March 2020
Mr D Jennings, Non-Executive Director – left 31 August 2020
Mr P Murphy, Non-Executive Director
Mr J Maddison, Non-Executive Director – started 1 September 2020

In order to safeguard the assets of the Charity and ensure income is applied appropriately the Trustee requires charitable funds procedures to comply with the Trust's Standing Financial Instructions and Scheme of Delegation.

For day to day operational and management purposes the Charity is divided into sub funds. These are managed by Trust officers who have delegated authority to apply the funds within the objects of the Charity.

The Financial Controller has overall responsibility for the administration of the funds, supplying regular reports to the Resources Committee and completing the annual accounts and annual report for the charitable funds.

An administration charge is levied at the sub funds to reflect the financial and clerical work that Tees, Esk and Wear Valleys NHS Foundation Trust provides. The basis of apportionment for this charge is the value of restricted and unrestricted funds as a percentage of the total funds held.

3.2 Relationships

The Charity's principal relationship is with Tees, Esk and Wear Valleys NHS Foundation Trust.

During the year no member of the Trust's Board had any related party transactions with the Charity.

4. Achievements and performance

The following funds had material movement in balances within the year:

CDDPS general fund

The purpose of this fund is to provide general funding across all services within the Durham and Darlington areas for service users / carers. The fund increased by £109k in year due to grants received from NHS Charities Together.

Foss Park Hospital

The purpose of this fund is to benefit the service users of Foss Park Hospital by providing amenities, activities and events. The fund increase by £73k due to grants received (£50k from NHS Charities Together).

Chime Fund

The purpose of this fund is to manage funds for Ridgeway café and shop for the benefit of users, carers and staff and to facilitate the selling and purchasing of items with a therapeutic purpose. The trading account shows funds increasing by £15k last year.

Rowan Lea Nurses Fund

This fund is for staff on Rowan Lea ward; the fund increased by £2k due to donations.

West Park Cedar

The purpose of this fund is to provide amenities, activities and events for service users / carers at Cedar Ward. The fund increased by £2k due to donations.

Mulberry Centre Psychology

This fund is to be used for training for staff and to develop existing resources to meet the needs of young people at the Mulberry Centre. This fund decreased by £2k due to expenditure on hand painted murals and Christmas gifts.

5. Review of activities

There was one new fund set up during the year, and one fund closed due to no further funds being available.

An internal audit review was undertaken by Audit North in July 2019 which gave a good level of assurance. All recommendations have been implemented. Due to materiality a full internal audit review is completed every three years, however should any process change it is reviewed by internal auditors before being implemented.

6. Financial activity

A full set of accounts for the financial year 2020-21 are included with this report. Mazars LLP undertakes an independent examination of the accounts.

6.1 General review

The year under review saw an increase of £179k in net resources mainly due to grants received from NHS Charities Together, for which expenditure is ongoing. The overall balance of the funds as at 31 March 2021 was £618k.

Income is derived from grants, donations, legacies, raising funds and investment income. Income from raising funds is received from the shop within the learning disabilities' day centre, and the shop and café at the Ridgeway Centre at Roseberry Park.

During the period 1 April 2020 to 31 March 2021 total investment income was £1k which was in line with the previous year. Investment income has continued to be less than the administration costs of the Charitable Funds – due predominantly to the current economic climate and low interest rates being available.

The Trust received £208k in grants during the financial year, £181k from NHS Charities Together to support employees and service users during the Covid pandemic. Grants were made available to support the wellbeing of NHS staff, volunteers and patients impacted by

Covid-19 during the pandemic.

There are a number of funds administered by the Trustee for which bids can be made for goods or services where there is no individual specific Trust Fund to draw on. There were two bids approved by the Trustee in 2020-21, to develop a therapy garden and to support 10 service users complete a leg of a sailing journey around the UK.

Trustwide NHS Charities Together grants are included within Trustee funds balances, the full amounts received have been made available to the Health and Wellbeing committee to ensure they are used as per grant requirements.

The funds classed as “Others” in note 8 of the accounts are further broken down as follows:

	“Others” Balance	Number Of Funds	Average Fund Balance
Restricted	£150,076	99	£1,516
Unrestricted	£51,941	41	£1,267

6.2 Incoming resources

Total income for the year was £349k, an increase of £247k on last year. Actual figures were:

	2020-21 £000	2019-20 £000
Donations	10	5
Legacies	2	5
Other trading activities	128	91
Income from investments	1	1
Grants received	208	0
Total	349	102

See Appendix 1 for chart showing the split of income sources.

6.3 Material donations and legacies

The Charitable Fund received legacies totalling £2k in 2020-21, and received donations of £10k to various funds.

6.4 Resources expended

Expenditure for the year was £170k, an increase of £23k when compared with £147k spent in the previous year. Analysis of Expenditure:

	2020-21 £000	2019-20 £000
Purchasing goods for resale	98	81
Patients’ welfare	22	34
Staff welfare	20	14
Fund raising support	22	0
Governance costs	8	18
Total	170	147

making a

difference

together

Expenditure has increased from the previous financial year, mainly due to increased trading activities within the Ridgeway café / shop, and LD Forensic Day Services. Fund raising support was also commissioned during the financial year.

See Appendix 2 for chart showing the split of expenditure categories.

6.5 Management and administration costs

The administration costs include the internal audit fee, bank charges, fund raising support and the Trust cost of administering the funds. Charity Commission guidelines state that if a charity does not exceed £250k gross income in a financial year or does not have aggregate value of assets of more than £3,260k, it is eligible to have an independent examination rather than a full audit of its accounts. The assets held by the fund are lower than this minimum value, and as such accounts are eligible for an independent examination.

Following discussions with the Trust's auditors, Mazars LLP, it was decided that it would be appropriate for the charitable funds to have an independent examination of the accounts. This means the overall management costs per annum are £8k, and account for 4.7% of total expenditure.

The basis of apportionment for the administration costs is the value of restricted and unrestricted funds as a percentage of the total funds held.

6.6 Material expenditure

There were no instances of material expenditure from the Charitable Funds (e.g. in excess of £5k) in 2020-21 from any single fund. Expenditure on fund raising support of £22k was apportioned based on individual fund balances.

6.7 Going concern

The funds activities, together with the factors likely to affect its future development, performance and position are set out in the annual accounts on pages 3-9.

The fund has maintained its level of financial resources due to its long standing policy of only funding one-off in-year applications to the fund, and has no future commitments to discharge other than accruals and creditors as disclosed in the balance sheet which reports £6k of debt compared to £622k of cash in hand.

The return on deposit account investments has been poor throughout the year due to low interest rates available on the market. The low return on investment has resulted in all funds suffering a charge to cover governance costs.

The Trustee's view is that the Charity is a going concern and can make the disclosure as recommended by the accounting standards board that:

After making enquiries, the Trustee has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the annual report and accounts.

7. Funds managed for and on behalf of other NHS organisations.

Within the balances of the Funds held by the Tees, Esk and Wear Valleys NHS General Charitable Fund there were no balances relating to other NHS Organisations.

making a

difference

together

8. Policy on reserves and investments

8.1 Reserves

The Trustee considers that it should be the aim to hold sufficient reserves to be able to provide funds to meet charitable expenditure as it is incurred and to review the position on an annual basis. Access to the funds is encouraged so that cash is used often and the trust can bring the associated benefits to its patients.

There are limitations on expenditure that can be realised within restricted funds (as it must be related to the purpose of the fund), so a minimum level target is not appropriate for any fund classed as restricted. With unrestricted funds the balance is £317k; as this is not material in comparison with the Trust's turnover of £423,961k no minimum level target has yet been set.

8.2 Investments

8.2.1 Statement of policy on investments

The Charity's funds were invested in an interest bearing deposit account with Yorkshire Bank PLC at an agreed interest of 0.15%, with a minimal balance in a lower interest bearing account at Barclays Bank PLC.

Funds were invested in this manner, with the objective to provide maximum security and availability. This allows a flexible and prudent level of control over the charity's funds.

8.2.2 Exposure to risks

The Trustee has identified the major risks to the Charity. The main risks can be summarised as:

1. That the Charity is not operating within its objectives.
2. That accounting transactions are inappropriately or inadequately reported.
3. Expenditure is inappropriate, or inappropriately authorised or not spent for the purposes intended.
4. That income is not appropriated to specific sub-funds in accordance with the intention of the donor.
5. Investments are not properly safeguarded, resulting in loss of funds.
6. Registered fund holders do not respond to requests for actions relating to the timely and appropriate administration of funds.

The Trustee has established systems to ensure these risks are kept at a minimum. Namely:

1. The existence and compliance with Standing Financial Instructions.
2. An adequately qualified and resourced finance function.
3. The establishment of internal financial control systems which are reviewed annually by an Internal Audit Department.
4. Reporting and review of audit findings to an Audit Committee.

8.2.3 Planned future activities of the Charity

The NHS is an ever changing environment and the future direction of the Charity will be shaped by these changes. The priorities for spending charitable funds are determined primarily by the fund holders who are managers in the service. By delegating the responsibility of expending charitable funds to this level ensures that those able to make the decisions are best placed to know the exact needs of service.

9. Legal and administrative information

Registered charity number

1061486

Registered address

The Flatts Lane Centre
Flatts Lane
Normanby
Middlesbrough
TS6 0SZ

Trustee

Tees, Esk and Wear Valleys NHS Foundation Trust is the sole corporate Trustee of the Charity. Delegated responsibility for Trustee duties for the period covered by this report is allocated to members of the Board of Directors. These were:

Non-executive directors:

Mrs M Harte (Chairman)
Mr D Jennings – left 31 August 2020
Mr R Simpson – left 31 August 2020
Mr H Griffiths
Mr P Murphy
Mrs Shirley Richardson
Prof. Pali Hungin
Mrs Beverley Reilly
Mr John Maddison

Executive directors

Mr C S Martin – left 29 June 2020
Mr B Kilmurray – started 29 June 2020
Dr A Khouja
Mrs Ruth Hill
Mrs E Moody
Mr P McGahon – left 5 August 2020
Mr D Kendall – started 5 August 2020, left 19 October 2020
Mrs L Romaniak – started 19 October 2020

All Board of Directors appointments are made in accordance with the policy and procedures laid down in the NHS code of good practice.

The Secretary of State for Health, in line with statutory requirements approved the Chairman's appointment, and a panel comprising the minimum statutory members, including the Chairman and an expert independent assessor, made the Chief Executive's appointment.

All other executive and non-executive appointments to the Trust Board were made following

external advertisement and robust and transparent selection procedures.

Independent examiners

Mazars LLP
The Corner
Bank Chambers
26 Mosley Street
Newcastle upon Tyne
NE1 1DF

Legal advisors

Ward Hadaway
Sandgate House
102 Quayside
Newcastle upon Tyne
NE1 3DX

Bankers

Yorkshire Bank PLC
7 Linthorpe Road
Middlesbrough
TS1 1RF

Barclays Commercial Bank
PO Box 190, 2 Floor,
1 Park Row,
Leeds, LS1 5WU

10: Charitable Fund Account

Statement of trustee responsibilities

Tees, Esk and Wear Valleys NHS Foundation Trust is the sole corporate trustee of the fund. Delegated responsibility of the trustee is applied to executive and non executive members of Tees, Esk and Wear Valleys NHS Foundation Trust Board.

The trustee is responsible for preparing the trustees' Annual Report and 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 and Wales/Scotland/Northern Ireland requires the trustee 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 trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustee is responsible for keeping proper 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed . It is 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 trustee is 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.

The trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements set out on pages 1-8 attached have been complied from and are in accordance with the financial records maintained by the trustee.

By Order of the trustee, and those with delegated responsibility



Chairman.....

Date 1st December 2021



Executive Director

Date 1st December 2021

Statement of Financial Activities for the year ended 31 March 2021

		31 March 2021			31 March 2020
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000	Total Funds £000
Incoming resources					
Income and endowments from:					
Donations		2	8	10	5
Legacies		-	2	2	5
Grants received	5.1	208	-	208	-
Income from investments	5.2	-	1	1	1
Other trading activities	5.3	-	128	128	91
Total income and endowments		210	139	349	102
Resources expended					
Expenditure on:					
Raising funds	3.3	(9)	(111)	(120)	(81)
Charitable Activities	3.1	(25)	(25)	(50)	(66)
Total resources expended	4	(34)	(136)	(170)	(147)
Net expenditure		176	3	179	(45)
External transfers	6	-	-	-	57
Total transfers	6	0	0	0	57
Net movement in funds	6	176	3	179	12
Reconcilliation of funds:					
Fund balances brought forward at 31 March 2020		141	298	439	427
Fund balances carried forward at 31 March 2021		317	301	618	439

There were no other recognised gains or losses in the year.

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
Current assets					
Debtors		-	2	2	-
Short Term Deposit Investment		318	304	622	450
Total current assets		318	306	624	450
Current liabilities					
Creditors: Amounts falling due within one year	7	(1)	(5)	(6)	(11)
Total current liabilities		(1)	(5)	(6)	(11)
Total current assets less current liabilities		317	301	618	439
Total net assets		317	301	618	439
Funds of the Charity					
Income Funds:					
Restricted	8.1	-	301	301	298
Unrestricted	8.2	317	-	317	141
Total funds		317	301	618	439

Notes numbered 1 to 13 form part of the accounts.

Signed:



Date: 1st December 2021

Notes to the Account

Accounting policies

- 1 The principal accounting policies are summarised below. They have been applied consistently through out the reporting year 2020-21 and throughout the comparators shown for the previous reporting year 2019-20.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

1.2 Incoming resources

All incoming resources are included in full in the Statement of Financial Activities as soon as the following three factors are met:

entitlement - control over the rights or other access to the economic benefit has passed to the charity;

probable - it is more likely than not that the economic benefits associated with the transaction or gift will flow to the charity;

measurement – the monetary value or amount of the income can be measured reliably and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Legacies

Legacies are accounted for as incoming resources once the receipt of the legacy becomes reasonably certain. This will be once confirmation has been received from the representatives of the estate that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

No performance related grants were received.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.3 Resources expended and creditors

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

Cost of generating funds

The cost of generating funds are the costs associated with generating income for the funds held on trust.

Governance costs

These are accounted for on an accruals basis and are recharges of appropriate proportions of the funds administration costs from Tees, Esk and Wear Valleys NHS Foundation Trust, plus Internal and External Audit charges for 2020-21. These costs are apportioned across the funds using the appropriate classification of fund. During 2020-21 the classification split was:

Restricted 49%, Unrestricted 51%.

Creditors

The charity has creditors which are measured at settlement amounts.

1.4 Structure of funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified in the accounts as a restricted fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are classified as unrestricted funds. Funds which are not legally restricted but which the Trustees have chosen to earmark for set purposes are classified as restricted funds. The major restricted funds held within these categories are disclosed in note 8.

1.5 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 market 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 market value (or date of purchase if later).

1.6 Pensions contributions

The Charity does not employ staff and does not make pension contributions.

1.7 Change in the basis of accounting

There has been no change in the accounting policy or accounting estimates in the year.

1.8 Prior year adjustments

There are no prior year adjustments in these accounts.

1.9 Going concern

After making enquiries, the Trustee have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the accounts.

Please see section 6.7 within the Annual Report for further details

1.10 Stock

A small balance of stock is held to support the activities of the Ridgeway Cafe / Shop and LD Forensic Day Services however, having reviewed the balance of stocks held over time, the Trustee has confirmed that the stocks are both stable and immaterial in value. Consequently stocks are not recognised within the financial statements rather are treated as expenditure as they are purchased.

2 Related party transactions

During the year no members with delegated responsibility for the Trustee, or members of the key management staff or parties related to them has undertaken any material transactions with the Tees, Esk and Wear Valleys NHS Trust General Charitable Fund (2019-20, £nil).

The Charitable Fund does not have the facility to pay creditors therefore, Tees, Esk and Wear Valleys NHS Foundation Trust makes the payments on the Fund's behalf and is re-imbursed on a monthly basis by the Fund.

Certain income for the Charitable Fund is initially banked through Tees, Esk and Wear Valleys NHS Foundation Trust. This income is re-imbursed to the Fund on a monthly basis.

Tees, Esk and Wear Valleys NHS Foundation Trust is the sole corporate trustee of the fund. Delegated responsibility of the trustee is applied to executive and non executive members of Tees, Esk and Wear Valleys NHS Foundation Trust Board (names listed below). All are also members of Tees Esk and Wear Valleys NHS Foundation Trust.

Mrs M Harte
Mr C S Martin - left 29th June 2020
Mr B Kilmurray - started 29th June 2020
Mr P McGahon - left 5th August 2020
Mrs L Romaniak - started 19th October 2020
Dr A Khouja
Mrs E Moody
Mrs R Hill

Mr D Jennings - left 31st August 2020
Mr R Simpson - left 31st August 2020
Mr H Griffiths
Mr P Murphy
Mrs Shirley Richardson
Mr Pali Hungin
Mrs Beverley Reilly
Mr John Maddison

3 Details of resources expended on charitable activities

3.1 Activities in furtherance of charities objectives

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£000	£000	£000	£000
Patients welfare and amenities	(7)	(15)	(22)	(34)
Staff welfare and amenities	(14)	(6)	(20)	(14)
Governance costs (see 3.2 below)	(4)	(4)	(8)	(18)
	(25)	(25)	(50)	(66)

3.2 Analysis of governance costs

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£000	£000	£000	£000
Establishment costs	(3)	(3)	(6)	(6)
Internal / External audit fee*	(1)	(1)	(2)	(2)
Professional fund review	-	-	-	(10)
	(4)	(4)	(8)	(18)

*Independent examination of the accounts cost £480

3.3 Details of costs incurred in raising funds

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£000	£000	£000	£000
Purchasing goods for re-sale	-	(98)	(98)	(81)
Fund Raising Support	(9)	(13)	(22)	-
	(9)	(111)	(120)	(81)

4 Analysis of total resources expended

	Costs of raising funds £000	Costs of activities for charitable objectives £000	Total 2021 £000	Total 2020 £000
Internal / External audit fee	-	(2)	(2)	(2)
Compliance costs for Trust Funds	-	(6)	(6)	(6)
Professional fund review	-	-	-	(10)
Fund Raising Support	(22)	-	(22)	-
Charitable activities	(98)	(42)	(140)	(129)
	(120)	(50)	(170)	(147)

5 Analysis of income

5.1 Grants received

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£000	£000	£000	£000
NHS Charities Together	181	-	181	-
Other Grants Received	27	-	27	-
	208	-	208	-

5.2 Income from investments

Income from investments of £1k (restricted) relates to interest received on individual fund balances held by the Charity. These investments are held in the UK.

5.3 Details of other trading activities

The £128k income from other trading activities was delivered from the re-sale of goods purchased at a cost of £98k, and training provided that generated £1k income.

6 Changes in resources available for charity use

	Unrestricted Funds £000	Restricted Funds £000	Total 2021 £000	Total 2020 £000
Net movement in funds for the year before transfers	176	3	179	(45)
External transfers	-	-	-	57
Net decrease in funds for the year	176	3	179	12

	Balance at 31 March 2021 £000	Balance at 31 March 2020 £000
7 Analysis of creditors		
Trade creditors	(6)	(11)
Total amounts falling due within one year	(6)	(11)

8 Details of material funds

8.1 Restricted funds	Balance 1 April 2020 £000	Incoming resources £000	Resources expended £000	Balance 31 March 2021 £000
CHIME Fund	49	127	(112)	64
Allinson Bequest	29	-	(1)	28
Acomb Garth	14	2	(1)	15
Learning Disabilities	15	-	(1)	14
Epilepsy Fund, Bankfields Court	12	-	(1)	11
Learning Disability Medical Staff	10	-	-	10
North of Tees MHSOP Charitable Account	10	-	(1)	9
Others (99 Funds)	159	10	(19)	150
Total	298	139	(136)	301

Description of the nature and purpose of each fund

To provide funds for the well being of patients within Ridgeway
 To provide funds for epilepsy services in the Durham area
 To provide funds for activities for patients of Acomb Garth
 To provide funds for activities for patients with Learning Disabilities in York and Selby
 To provide funds for epilepsy services in the Middlesbrough area
 To provide funds for Patient activities, comforts, diversional equipment
 To provide funds for Patient activities, comforts, diversional equipment

8.2 Unrestricted funds	Balance 1 April 2020 £000	Incoming resources £000	Resources expended £000	Balance 31 March 2021 £000
Foss Park Fund	57	78	(5)	130
CDDPS General Fund	14	132	(23)	123
St Mary's General Fund	13	-	(1)	12
Others (41 Funds)	57	-	(5)	52
Total	141	210	(34)	317

To provide general purpose funds for the patients being cared for in Foss Park Hospital
 To provide general purpose funds for the patients being cared for in the Durham area
 To provide general purpose funds for the patients being cared for at St Mary's Hospital

9 Connected organisations

	2020-21		2019-20	
	Turnover of Connected Organisation £000	Net Deficit for the Connected Organisation* £000	Turnover of Connected Organisation £000	Net Surplus for the Connected Organisation** £000
The charity is administered by Tees, Esk and Wear Valleys NHS FT	423,265	(16,741)	385,665	(16,119)

* The deficit for 2020-21 includes expenditure for unanticipated impairments of fixed assets totalling £25,841k. Excluding these non operation items would result in a surplus of £9,100k.

** The deficit for 2019-20 includes expenditure for unanticipated impairments of fixed assets totalling £27,628k. Excluding these non operation items would result in a surplus of £11,509k.

10 Other funds held for and on behalf of other NHS organisations

Within the balances of the Funds held by the Tees, Esk and Wear Valleys NHS General Charitable Fund there were no balances relating to other NHS Organisations.

11 Cash flow

The charity has taken advantage of the exemption available to it under section 7 of FRS102 not to produce a cash flow statement due to its size.

12 Taxation liability

As a registered charity, Tees, Esk and Wear Valleys NHS Charitable Fund is potentially exempt from taxation of income and gains falling within Part 10 of the Income Tax Act 2007 and s256 Taxation and Chargeable gains Act 1992. No tax charge has arisen in the year.

13 Post Balance Sheet events

There are no post balance sheet events to report.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF TEES, ESK AND WEAR VALLEYS NHS TRUST
GENERAL CHARITABLE FUND**

I report on the financial statements of Tees, Esk and Wear Valleys NHS Trust General Charitable Fund for the year ended 31 March 2021, which are set out in Section 10

Respective responsibilities of trustees and examiner

The charity's trustee is responsible for the preparation of the financial statements. The charity's trustee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustee as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustee as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Tees, Esk and Wear Valleys NHS Trust General Charitable Fund in accordance with section 130 of the 2011 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:

Name: Cameron Waddell (CPFA) for and on behalf of Mazars LLP
Relevant professional qualification or body: CIPFA
Address: The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF
Date: 02-Dec-21

