

HAMPSHIRE AND ISLE OF WIGHT HEALTHCARE NHS FOUNDATION TRUST CHARITY

England & Wales · Charity number 1089307

Details

Other names	HAMPSHIRE PARTNERSHIP NHS FOUNDATION TRUST, HAMPSHIRE PARTNERSHIP NHS FOUNDATION TRUST GENERAL FUND, HAMPSHIRE PARTNERSHIP NHS TRUST GENERAL FUND, SOUTHERN HEALTH NHS FOUNDATION TRUST GENERAL FUND, WEST HAMPSHIRE GENERAL FUND, WEST HAMPSHIRE NHS TRUST GENERAL FUND, BRIGHTERWAY
Status	Registered
Legal form	Other
Registered	2001-11-13
Register	View on the Charity Commission register

Contact

Address	Tatchbury Mount Hospital Calmore Southampton SO40 2RZ
Phone	02380874034
Email	HIOWH.Charity@nhs.net
Website	www.brighterway.org.uk

Activities

Objects: FOR ANY CHARITABLE PURPOSE OR PURPOSES RELATING TO THE NATIONAL HEALTH SERVICE WHOLLY OR MAINLY FOR SERVICES PROVIDED BY SOUTHERN HEALTH NHS FOUNDATION TRUST

Activities: The objectives of Hampshire and Isle of Wight Healthcare NHS Foundation Trust Charity are FOR ANY CHARITABLE PURPOSE OR PURPOSES RELATING TO THE NATIONAL HEALTH SERVICE.

Classification

- **How:** Makes Grants To Organisations
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Other Defined Groups

Geography

- Hampshire
- Portsmouth City
- Southampton City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£202,000	£399,000	-	-
2024-03-31	£313,000	£401,000	-	-
2023-03-31	£172,000	£295,000	-	-
2022-03-31	£222,000	£294,000	-	-
2021-03-31	£377,000	£263,000	-	-

Trustees

Name	Role	Appointed
HAMPSHIRE AND ISLE OF WIGHT HEALTHCARE NHS FOUNDATION TRUST		2011-10-12

Accounts



**HAMPSHIRE AND ISLE OF
WIGHT HEALTHCARE NHS
FOUNDATION TRUST CHARITY
- FORMERLY SOUTHERN
HEALTH NHS FOUNDATION
TRUST GENERAL FUND**

Annual Report and Financial Statements

For the Year Ended 31 March 2025

Registered Charity No. 1089307

HAMPSHIRE AND ISLE OF WIGHT HEALTHCARE NHS FOUNDATION TRUST CHARITY

Annual Report and Financial Statements for the Year Ended 31 March 2025

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INTRODUCTION

This is the Charity's Annual Report together with the audited Financial Statements for the year ended 31 March 2025.

The Charity's annual report and financial statements for the year ended 31 March 2025 have been prepared on behalf of the Corporate Trustee in accordance with Section 130 of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. The Charity's annual report and financial statements include all the separately established funds for which Hampshire and Isle of Wight Healthcare NHS Foundation Trust is the main beneficiary.

The Charity is registered as Hampshire and Isle of Wight Healthcare NHS Foundation Trust Charity with the working name of "brighterway", registration number 1089307, with its registered and principal offices at Tatchbury Mount, Calmore, Southampton, SO40 2RZ.

On 1 October 2024, Hampshire and Isle of Wight Healthcare NHS Foundation Trust was formally established, bringing together services from:

- Southern Health NHS Foundation Trust
- Solent NHS Trust
- Community, mental health and learning disabilities services of Isle of Wight NHS Trust

As part of the transition, Southern Health NHS Foundation Trust General Fund and Solent NHS Trust Charity (charity no 1053431) merged to form Hampshire and Isle of Wight Healthcare NHS Foundation Trust Charity. In addition, selected charitable funds from Isle of Wight NHS Trust Charitable Funds (charity no 1049606) were transferred to Southern Health NHS Foundation Trust General Fund in May 2024, supporting the unified charitable efforts under the new Trust.

PURPOSE OF THE CHARITY

'To support in providing an enhanced experience for patients and staff which contributes to improving health and wellbeing.'

OUR VISION

Helping those cared for by Hampshire and Isle of Wight Healthcare lead the best life they can.

OUR MISSION

The Charity aims to improve and enhance service user and staff experience by supporting projects that go above and beyond NHS funding.

This is achieved by grant making and funding towards projects, improvements and initiatives brought forward from service users, staff, and volunteers.

THE CHARITY'S ACTIVITIES DURING 2024/25

During 2024/25, the Charity received donations and grants totalling £183,000 made by individuals, companies, NHS Charities Together and League of Friends. This included grants from Lymington Hospital Friends and League of Friends of Gosport War Memorial Hospital.

Our supporters have continued to be amazing raising donations through personal challenges including marathon runs, step challenges, country and garden walks.

Each year, we are deeply grateful for those that choose to leave a gift in their Will to support us. These legacy donations help us to improve and enhance patient care, support staff wellbeing and improve facilities across the Trust. During 2024/25 we received 3 legacy donations totalling £31,000.

These legacy gifts are a powerful reflection of the Trust values that we share - compassion, dignity and care for every member of our community.

We would like to thank everyone who has remembered us in their Will.



brighterway, the charity of Hampshire and Isle of Wight Healthcare NHS Foundation Trust, has marked a significant milestone in its environmental sustainability efforts with the completion of the latest phase of a tree planting initiative at Tatchbury Mount. This project, part of Hampshire County Council's Hampshire Forest Partnership initiative and its ambitious plan to plant one million trees across the county by 2050, is transforming NHS sites into flourishing green spaces that promote well-being and biodiversity.

Charitable funds have been used during the year to contribute towards a wide range of projects including: -

- Wellbeing items for staff across the Trust
- Staff room and kitchen items for staff across the Trust
- Bedding plants and sensory items for the garden, pool table and furniture for the day room for Petersfield Hospital
- Gym equipment for Andover MSK Physio
- Garden furniture for Parklands Hospital
- Picnic bench and planting for Newtown House
- Numerous Christmas related items across the Trust
- Therapy stairs for the gym at Gosport War Memorial Hospital
- Christmas items throughout the Trust
- Support cushions for Dental at Royal South Hants Hospital
- Teams' wellbeing and away days across the Trust
- Other small garden and green space projects throughout the Trust.

The Charity also gave education and training grants to provide staff with greater knowledge and skills to deliver better outcomes for patients over and above the standard NHS training.



In advance of Christmas 2024 brighterway took the decision, for the first time, to contract out the supply and distribution of Christmas Gift Bags for nearly 800 Inpatients. We worked with specialist gift supplier Corporate Box on the design, creation and supply of individual gift bags. The design was festive and personalised with a series of good quality Christmas gifts, not only to be opened on Christmas morning but to be enjoyed into the New Year. The feedback from patients and staff was very positive plus the process was streamlined, in turn delivering significant cost savings. All gift bags were delivered to each location in early December, so in plenty of time to be given out at Christmas. Based on last year's success we will be repeating the exercise in 2025 and are already looking at ways in which the offer can be further enhanced without impacting the budget.

REVIEW OF FINANCES, ACHIEVEMENTS AND PERFORMANCE

The net assets of the Charity as at 31 March 2025 were £629,000 (2023/24: £453,000) an overall increase of £176,000 in the year, primarily due to fund transfers.

The Charity's total incoming resources totalled £202,000 (2023/24: £313,000).

The investment portfolio made an overall gain of £2,000 in 2024/25 (2023/24: £25,000).

Total expenditure in the year was £399,000 (2023/24: £401,000). This comprised expenditure on direct charitable activities of £247,000 (2023/24: £308,000), £126,000 of management and administrative costs (2023/24: £93,000) and £26,000 on fundraising (2023/24: £0).

During the year the Charity received a transfer of £19,000 from Isle of Wight NHS Trust Charity (1051736) the Charity for Isle of Wight NHS Trust relating to funds associated with service transfer to Southern Health NHS Foundation Trust. A further transfer of £352,000 was received from Solent NHS Trust Charity (1053431) following the merger on 1 October 2024.

THE CHARITY'S BALANCE SHEET

Net assets of the Charity comprise the following items:

	2024/25	2023/24
	£'000	£'000
Investments with the investment manager	394	392
Cash held in Trust's charitable fund bank accounts	249	95
Debtors	99	6
Creditors	(113)	(40)
Total	629	453

INVESTMENTS

The Charity complies with the investment powers detailed in its governing document, in addition to the powers given to it by the Trustee Act 2000.

The Corporate Trustee continued to invest all its surplus funds with Sarasins and Partners LLP.

The Charity invests in the climate active endowment fund. The fund is an investment solution supportive of the Paris Agreement and in addition to existing investment restrictions (tobacco, armaments, alcohol, gambling and pornography) the fund avoids companies involved in tar sands and thermal coal production.

FUTURE PLANS

The Charity continues to engage with patients and its staff to identify areas of greatest need for potential charitable fund support.

During 2025/26, the Charity will be building capacity within the Trust's NHS services to go above and beyond what is expected and work with patients and staff to identify actions to help those cared for by Hampshire and Isle of Wight Healthcare to lead the best life they can.

Priority areas of focus for grants in 2025/26 include projects which support the following:

- Staff wellbeing
- Making connections and reducing isolation and loneliness
- Tackle inequalities of health and ethnic minority communities
- Carers and young carers support
- Young people with mental health needs
- Restoration projects including green spaces for therapeutic engagement
- 'Create well-being, eat well' programme and joining the Incredible Edible Movement
- Health promotion

The Charity will continue to raise funds with the local community and League of Friends partners to support local care.

We are aiming to raise funds by:

- Applying for Grants where appropriate
- Increasing the level of personal donations via JustGiving and regular giving support from services user families and friends
- Continue to promote regular monthly giving from staff via Pennies from Heaven and/or Charities Aid Foundation
- Developing Corporate Partnerships including Regular giving via Pennies from Heaven
- Fundraising and sponsorship from local companies and sports teams
- Using volunteers to assist with fundraising opportunities.
- Promoting through QR codes
- Increasing potential legacies

We continue to be innovative with our fundraising both in terms of increasing the number of activities and establishing several annual signature events to maximise income and continually raise charity and brand awareness. This is essential in the current economic climate and increasingly competitive charity sector

FUNDRAISING

The Head of Charity and fund administrator organise and co-ordinate fundraising activities of our supporters on behalf of the Charity. The Charity does not use professional fundraisers. The Charity is required to report whether there have been any complaints about fundraising, and we are pleased to confirm that there have been none.

Staff members of Hampshire and Isle of Wight Healthcare NHS Foundation Trust and members of the public are able to fundraise on behalf of the Charity. A fundraising guide is available for all fundraisers on the Charity website to ensure all fundraising activities are carried out safely and in accordance with fundraising regulations.

The Charity does not carry out direct marketing to individuals.



Martyn Smith (63) of Fleet, Hampshire, a governor for Hampshire and Isle of Wight Healthcare NHS Foundation Trust, is on a mission to give back to the institution that saved his life. He aims to complete 52 marathons (one medley a week) which also equates to 2.5 million steps and swim 250 km between 1st January and 31st December 2025 to raise £25,000 for [brighterway](https://www.brighterway.org).

Martyn kicked off his vigorous training regime supported by the lifeguards and management team of Everyone Active in Fleet, Hampshire.

Married with three adult children and two grandchildren in his life, this endeavour is especially poignant and meaningful for the former businessman.

In 2015, Martyn suffered two life-altering strokes, leaving him unable to stand, walk, or even talk. Despite these daunting challenges, he has embarked on an ambitious journey to mark his recovery's 10th anniversary.

TRUSTEES AND RELATED PARTIES

The Hampshire and Isle of Wight Healthcare NHS Foundation Trust is the Corporate Trustee of the fund, governed by the law applicable to Trusts, principally the Trustee Act 2000 and the Charities Act 2011. The directors who acted on behalf of the Corporate Trustee from 1 April 2024 within the Trust were:

Ron Shields	From 8 June 2020
Alex Heritage	From 6 August 2024
Andrea Metcalf	From 15 September 2025
Andrew Strevens	From 1 October 2024 to 31 January 2025
Dr Dan Baylis	From 1 October 2024
Dr Lesley Stevens	From 1 October 2024
Dr Satnam Sagoo	From 22 May 2023 to 30 June 2025
Dr Victoria Laakkonen	From 11 September 2023 to 30 September 2024
Eugene Jones	From 1 April 2022
Heather Mitchell	From 5 August 2019 to 5 August 2024
Jen Edgington	From 1 July 2025 to 28 September 2025
Paula Anderson	From 5 September 2016
Paula Hull	From 28 July 2018 to 30 June 2024
Sorrelle Ford	From 1 July 2025 to 14 September 2025
Stephanie Bridger	From 1 July 2024 to 30 June 2024
Suzie Marriott	From 29 September 2025
Neil Hayward	From 1 April 2025
Ade Williams	From 12 February 2021
Chris Fisher	From 14 July 2024
David Kelham	From 14 July 2017 to 13 July 2024
Dr Kevin Cleary	From 28 April 2022 to 27 April 2025
Dr Minocher Irani	From 1 June 2025
Dr Subashini M	From 19 January 2021 to 30 September 2025
Gaurav Kumar	From 1 October 2024 to 8 October 2025
Jennifer Bremner	From 14 July 2017 to 30 September 2024
Kate FitzGerald	From 14 May 2019 to 13 May 2025
Kristin Dominy	From 1 October 2025
Lou Taylor	From 1 October 2024
Lynne Hunt	From 3 July 2017 to 31 March 2025
Mark Smith	From 24 November 2025
Michael Bernard	From 14 May 2019
Prof. Catherine Kinane	From 1 June 2025
Sara Weech	From 1 April 2024

The Directors act on behalf of the Corporate Trustee by virtue of being on the Trust's Board. The Chair and Non-Executive Directors are appointed by the Council of Governors. The Chief Executive is appointed by the Non-Executive Directors (forming the Nominations & Remuneration Committee) and this decision is approved by the Council of Governors. Executive Directors are appointed by the Nominations & Remuneration Committee.

Neither the Corporate Trustee, the directors acting on its behalf, nor their connected persons have received remuneration or expenses from the Charity in either this year or prior years.

As the Trust is the Corporate Trustee of the Charity, Hampshire and Isle of Wight Healthcare NHS Foundation Trust itself is classified as a related party.

DAY TO DAY MANAGEMENT

The directors, on behalf of the Corporate Trustee, have an approved policy for the day-to-day management of the Charity covering income and expenditure arrangements.

The Board of Directors has devolved responsibility for the on-going management of funds to a sub-committee of the Board (the Charitable Funds Committee), which administers the funds on behalf of the Corporate Trustee and monitors the expenditure and investments of the Charity. The policy delegates day-to-day management of the Charity to specified officers of the Hampshire and Isle of Wight Healthcare NHS Foundation Trust, unless expenditure on a particular project is in excess of £25,000, when approval by the Charitable Funds Committee acting on behalf of the Board of Directors is also required.

The Committee has clearly defined terms of reference which were agreed by the Board of Directors – these include monitoring the changing requirements stemming from charities legislation, supervision of the investment's arrangements and consideration and mitigation of risk. Its members during 2024/25 were three non-executive directors, one of whom chairs the Committee, the Deputy Chief Executive and Chief Finance Officer and the Chief People Officer. Attendees being Michael Bernard, Chris Fisher, David Kelham, Kate FitzGerald, Gaurav Kumar, Paula Anderson and Dr Satnam Sagoo.

Under the Trust's Scheme of Delegation, the Hampshire and Isle of Wight Healthcare NHS Foundation Trust's Chief People Officer is responsible for the day-to-day management of the Charity. The address for correspondence is 7 Sterne Road, Tatchbury Mount Hospital, Calmore, Southampton SO40 2RZ. Expenditure can be approved according to the limits specified in the section entitled Grant Making Policy below.

Administrative services for the fund are provided by officers of the Hampshire and Isle of Wight Healthcare NHS Foundation Trust. This ensures that advice and support are given to account managers and the Charitable Funds Committee is consistent. Further detail is in Note 4 of the Annual Accounts.

The Board of Directors, on behalf of the Corporate Trustee, employed the following professional advisers during the financial year:

- **Bankers**

National Westminster Bank PLC
Southampton High Street Branch
12 High Street
Southampton
SO14 2BF

- **Investment Advisers**

Sarasins & Partners LLP
Juxon House
100 St Paul's Churchyard
London
EC4M 8BU

- **Legal Advisers**

DAC Beachcroft LLP
Portwall Place
Portwall Lane
Bristol
BS1 6NA

- **Independent Auditors**

Knight Goodhead Ltd
7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire
SO53 3DA

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was established using the Charity Commissioners for England and Wales model declaration of trust.

The Corporate Trustee fulfils its legal duty by having due regard to Charity Commission guidance on public benefit as given in Section 17 of the Charities Act 2011 and by ensuring that funds are spent in accordance with the fund objectives by designating funds, thereby respecting donors' wishes and expectations.

The funds are predominantly the general fund and specific restricted funds which comply with the donors' wishes.

Donations received from the Leagues of Friends or other registered charities to fund specific projects are receipted into the appropriate restricted fund and matched with the corresponding spend.

If services are transferred to a new provider, the funds are also transferred for the continued benefit of the patients or users of that service.

New executive and non-executive directors are made aware of their responsibilities as Board members on behalf of the Corporate Trustee by means of the Trust's charitable funds policy which is published on the Trust's website.

RISK MANAGEMENT

A risk register is maintained by the Trust and is regularly reviewed.

The Corporate Trustee is not aware of any major risks to which the Charity is exposed. The only areas of risk that it has identified are related to:

Financial Risk

The Trust's investment policy and the need for clear financial procedures to be followed by staff within the Hampshire and Isle of Wight Healthcare NHS Foundation Trust. The Corporate Trustee considers that it has mitigated these risks through its Charitable Funds Investment Policy and the issue of Financial Procedures guidelines.

One of the investment risks identified is that which can occur when the Corporate Trustee invests a proportion of surplus funds in the stock market which can result in losses if the market is falling. The Corporate Trustee mitigates this risk by using firms of investment managers to give professional advice and who are expected to take appropriate action in such circumstances.

In addition, the Trust mitigates risk by recognising and accounting for unrealised losses as and when they arise.

Governance Risk

Hampshire and Isle of Wight Healthcare NHS Foundation Trust is the Corporate Trustee of the Charity and its Executive and Non-executive Directors are responsible for the governance of the Charity. Papers are sent out in advance of Charitable Funds Committee meetings, then discussed at the meeting, following which decisions are minuted and communicated to the fund holders.

Reputation Risk

The investment managers are obliged to operate according to the Trust's investment policy which states that no investments are made in tobacco stocks, nor companies that derive more than 10% of their turnover from alcohol, arms manufacture and trading, gambling, and pornography.

PARTNERSHIP WORKING

Hampshire and Isle of Wight Healthcare NHS Foundation Trust is the Charity's beneficiary and is a related party by virtue of being Corporate Trustee of the Charity. By working closely with the Trust, the Charity ensures that funds are used to best effect, after taking into account the main activities, objectives, strategies and plans of the Trust over the short, medium and long term.

GRANT MAKING POLICY

Grants are made in accordance with charity law, the stated objectives of the Charity and the wishes of donors.

A policy on charitable funds together with the Corporate Trustee's Scheme of Delegation is published which requires all proposed expenditure to be reviewed and approved at the appropriate level. The following limits are currently specified:

Expenditure/grants up to £1,000	Head of Charity or Nominated Senior Accountant
Expenditure/grants up to £5,000	Head of Patient Experience or successor
Expenditure/grants up to £10,000	Any Executive Director
Expenditure/grants up to £25,000	Chief Executive or any two Executive Directors
Expenditure/grants over £25,000	Charitable Funds Committee acting on behalf of the Hampshire and Isle of Wight Healthcare NHS Foundation Board of Directors.

All charitable expenditure incurred in 2024/25 was approved in accordance with the above protocol. To ensure value for money, applications for charitable funding grants include questions about the purpose of the project, the impact the funding will have and the beneficiaries of that project. Whilst considering grant applications our Corporate Trustee's board and, particularly, the members of the charitable funds committee have regard to the Charity Commission's guidance on public benefit.

RESERVES POLICY

The Corporate Trustee has a policy that reserves should not be held as a matter of course beyond four years and that their specific approval has to be obtained if an

officer feels that a case may be justified. To date no such case has been made. This policy is regularly reviewed.

Reserves are only held in order to finance charitable fund expenditure plans for the next four years. Directors across the Trust are charged with formulating expenditure plans for the funds in conjunction with their services.

OTHER

As the Charity has a Corporate Trustee it is, in accounting terms, controlled by Hampshire and Isle of Wight Healthcare NHS Foundation Trust and it therefore its subsidiary. Financially, the Charity is not material to Hampshire and Isle of Wight Healthcare NHS Foundation Trust, so it is not consolidated into the Foundation Trusts accounts.

This is not a decision made in perpetuity, because Hampshire and Isle of Wight Healthcare NHS Foundation Trust remains the immediate and ultimate parent but is rather a judgement that will need to be made annually based on the relative values of the two entities. Based on the above Hampshire and Isle of Wight Healthcare NHS Foundation Trust took the decision not to consolidate the Financial Statements for 2024/25.

FINALLY

The Corporate Trustee would like to sincerely thank the League of Friends, service users, patients, relatives, carers, staff, and the wider community for their kind generosity. Without their continued support, it would not have been possible for the Charity to have achieved what it has to benefit service users, patients and staff.

Signed:



.....
Paula Anderson
Deputy Chief Executive and
Chief Finance Officer
Hampshire and Isle of Wight Healthcare
NHS Foundation Trust

Date 13 January 2026



.....
Michael Bernard
Chair, Charitable Funds Committee
Hampshire and Isle of Wight
Healthcare NHS Foundation Trust

Date 13 January 2026



Website – www.brighterway.org.uk



@SHFTBrighterway



@Brighterwaycharity



Brighterway



HAMPSHIRE AND ISLE OF WIGHT HEALTHCARE NHS FOUNDATION TRUST CHARITY

FUNDS HELD ON TRUST FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

FOREWORD TO THE FINANCIAL STATEMENTS

The Corporate Trustee presents the Charitable Fund Annual Report together with the financial statements for the year ended 31 March 2025, prepared in accordance with Section 130 of the Charities Act 2011 and The Charities (Accounts and Reports) Regulations 2008.

STATUTORY BACKGROUND

Hampshire and Isle of Wight Healthcare NHS Foundation Trust is the Corporate Trustee of the Hampshire and Isle of Wight Healthcare NHS Foundation Trust Charity under paragraph 16c of Schedule 2 of the NHS and Community Care Act 1990.

The Hampshire and Isle of Wight Healthcare NHS Foundation Trust Charity is registered with the Charity Commission, registration number 1089307.

MAIN PURPOSE OF THE HAMPSHIRE AND ISLE OF WIGHT HEALTHCARE NHS FOUNDATION TRUST CHARITY

The main purpose of the Hampshire and Isle of Wight Healthcare NHS Foundation Trust Charity is to support in providing an enhanced experience for patients, carers and staff which contributes to improving health and wellbeing, wholly or mainly for the services provided by the Hampshire and Isle of Wight Healthcare NHS Foundation Trust.

Statement of Trustee's Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by the Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (effective 1 January 2019);
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgements and estimates which are reasonable and prudent;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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

The financial statements on pages 21 to 32 were approved on behalf of the Corporate Trustee on 13 January 2026 and signed on its behalf by:



Signed:
Michael Bernard
Chair, Charitable Funds Committee

Date: 13 January 2026

Independent Auditors' Report to the Trustees of Hampshire and Isle of Wight Healthcare NHS Foundation Trust Charity for the year ended 31 March 2025**Opinion**

We have audited the financial statements of Hampshire and Isle of Wight Healthcare NHS Foundation Trust Charity (the "Charity"), for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Cash flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable to the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Independent Auditors' Report to the Trustees of Hampshire and Isle of Wight Healthcare NHS Foundation Trust Charity for the year ended 31 March 2025**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditors' Report to the Trustees of Hampshire and Isle of Wight Healthcare NHS Foundation Trust Charity for the year ended 31 March 2025**Auditor's responsibilities for the audit of the financial statements**

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

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

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

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We identified the laws and regulations applicable to the Charity through discussions with trustees and other management and we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships, tested journal entries to identify unusual transactions and investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.



Independent Auditors' Report to the Trustees of Hampshire and Isle of Wight Healthcare NHS Foundation Trust Charity for the year ended 31 March 2025

Auditor's responsibilities for the audit of the financial statements continued

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Knight Goodhead Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink, appearing to read "CJ Goodhead".

CJ Goodhead FCA

Senior Statutory Auditor

For and on behalf of:

KNIGHT GOODHEAD LIMITED

Statutory Auditor and

Chartered Accountants

Date: 21/01/2026

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire, SO53 3DA

Statement of Financial Activities for the Year Ended 31st March 2025 Formerly Southern Health NHS Foundation Trust General Fund							
	Note	2024/25 Unrestricted Funds £000s	2024/25 Restricted Funds £000s	2024/25 Total Funds £000s	2023/24 Unrestricted Funds £000s	2023/24 Restricted Funds £000s	2023/24 Total Funds £000s
Income and Endowments from:							
Donations and legacies							
Legacies	2	8	23	31	0	0	0
Donations	2	47	105	152	16	282	298
Total Donations and Legacies	2	55	128	183	16	282	298
Investment income		1	18	19	2	13	15
Total Incoming Resources		56	146	202	18	295	313
Expenditure:							
Charitable activities:							
Grants payable	3	(54)	(193)	(247)	(49)	(259)	(308)
Management and administration	4	(12)	(114)	(126)	(18)	(75)	(91)
Fundraising	4	(26)	0	(26)	(2)	0	(2)
Total Expenditure		(92)	(307)	(399)	(67)	(334)	(401)
Net Gains/ (Losses) on Investments	5	0	2	2	3	22	25
Net Income / (Expenditure) before Transfers		(36)	(159)	(195)	(46)	(17)	(63)
Transfer of funds from other NHS charities	8	19	352	371	0	8	8
Net Movement in Funds		(17)	193	176	(46)	(9)	(55)
Reconciliation of Funds:							
Fund balances brought forward at 1 April	8	55	398	453	101	407	508
Fund Balances Carried Forward at 31 March		38	591	629	55	398	453

The notes on pages 24 to 32 form part of the financial statements.

All results derive from continuing operations. All gains and losses recognised in the year are included in the Statement of Financial Activities.



Brighterway at New Forest Show 2024

Brighterway Charity and SHFT attended all three days of The New Forest Show 2024 – Tuesday 30th July, Wednesday 31st July and Thursday 1st August. This event is one of the most popular events in the area filled with livestock competitions, equestrian events, flower and garden show, fun forest activities, local food and drink stalls, craft vendors, educational exhibits, and entertaining performances. It is a great family day out and a celebration of Summer.

Balance Sheet as at 31st March 2025 Formerly Southern Health NHS Foundation Trust General Fund							
	Note	31/3/25 Unrestricted Funds £000s	31/3/25 Restricted Funds £000s	31/3/2025 Total Funds £000s	31/3/24 Unrestricted Funds £000s	31/3/24 Restricted Funds £000s	31/3/2024 Total Funds £000s
Fixed Assets							
Investments	5	25	369	394	48	344	392
Total Fixed Assets		25	369	394	48	344	392
Current Assets							
Debtors	6	96	3	99	3	3	6
Cash at bank and in hand		10	239	249	7	88	95
Total Current Assets		106	242	348	10	91	101
Creditors: Amounts falling due within one year	7	(6)	(107)	(113)	(2)	(38)	(40)
Net Current Assets		100	135	235	8	53	61
Total Assets Less Current Liabilities		125	504	629	56	397	453
Net Assets		125	504	629	56	397	453
The Funds of the Charity:	8						
Restricted income funds			591	591		398	398
Unrestricted income funds		38		38	55		55
Total Charity Funds		38	591	629	55	398	453

The notes at pages 24 to 32 form part of the financial statements.

The financial statements on pages 21 to 32 were approved by on behalf of the Trust Board on 13 January 2026.



Signed:
Michael Bernard
Chair, Charitable Funds Committee

Date: 13 January 2026



Southfield Fete - Wednesday 14th August 2024

brighterway have been working with clients and colleagues at Southfield, an adult low secure inpatient facility over a few months to help organise their annual fete! Although the weather wasn't on our side, it was great to see so many service users, families and staff from both Southfield and Ashford getting involved!

Statement of Cash Flows for the year ended 31 March 2025
Formerly Southern Health NHS Foundation Trust General Fund

Reconciliation of net income / (expenditure) to net cash flow from operating activities

	Note	2024/25 £000	2023/24 £000
Net income (expenditure) for the reporting period (as per the Income Statement)		176	(55)
Adjustments for:			
Realised (Gains)/losses on investments	5	-	-
Dividends, interest and rents from investments	5	(19)	(15)
Unrealised gain/(loss) on revaluation	5	(2)	(25)
(Increase) in debtors	6	(93)	81
Increase in creditors	7	73	(15)
Net cash provided by (used in) operating activities		135	(29)
	Note	2024/25 £000	2023/24 £000
Cash flows from operating activities:			
<i>Net cash provided by (used in) operating activities</i>	See above	135	(29)
Cash flows from investing activities			
Dividends, interest and rents from investments	5	19	15
Proceeds from sale of investments	5	-	-
<i>Net cash provided by (used in) investing activities</i>		19	15
Change in cash and cash equivalents in the reporting period		154	(14)
Cash and cash equivalents at the beginning of the reporting period		95	109
Cash and cash equivalents at the end of the reporting period		249	95

Analysis of cash and cash equivalents

	2024/25 £000	2023/24 £000
Cash in hand	249	95
Notice deposits (less than 3 months)	-	-
Overdraft facility repayable on demand	-	-
Total cash and cash equivalents	249	95

Notes to the Financial Statements

1. Accounting policies

1.1 Basis of preparation

These accounts have been prepared for the year to 31 March 2025.

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at fair value.

The accounts (financial statements) have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

The accounts are presented in sterling and are rounded to the nearest thousand pounds.

1.2 Income

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

- i) entitlement - arises when a particular resource is receivable or the Charity's right becomes legally enforceable;
- ii) certainty - when there is reasonable certainty that the incoming resource will be received;
- iii) measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.

b) Gifts in kind

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

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

c) Intangible Income

Intangible income (e.g. the provision of free accommodation) is included in the financial statements with an equivalent amount in outgoing resources, if there is a financial cost borne by another party. The value placed on such income is the financial cost of the third party providing the resources.

1. Accounting policies (continued)

1.2 Income (continued)

d) 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 estates that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled.

e) Grants receivable

Grants receivable are receipts from third parties (including NHS bodies) in the furtherance of the Trust's charitable objectives. They are accounted for on an accruals basis where the conditions for their receipt have been met or where a third party has given reasonable assurance that they will make the grant, and they are recognised in the Income Statement.

1.3 Expenditure

The Trust financial statements 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.

a) Cost of generating funds

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

b) Grants payable

Grants payable are payments made to third parties (including NHS bodies) in the furtherance of the Trust's charitable objectives. They are accounted for on an accruals basis where the conditions for their payment have been met or where a third party has a reasonable expectation that they will receive the grant.

c) Management and administrative costs

These are accounted for on an accruals basis and are recharges of appropriate proportions of a number of relevant administrative costs.

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

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 financial statements as a restricted fund. Funds which are not legally restricted but have been designated for use for set purposes at the discretion of the trustees are classified as unrestricted funds.

All transfers between funds are made on the basis of Charity Commission guidance found in the Statement of Recommended Practice in accordance with Financial Reporting Standard in the United Kingdom (Charities SORP FRS 102).

1.5 Investment fixed assets

Investment fixed assets are shown at Fair value. Quoted stocks and shares are included in the Balance Sheet at mid Fair price, ex-div.

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

1. Accounting policies (continued)

1.7 Transfers from other NHS Charities

£19k was received from Isle of Wight NHS Trust Charity (1051736) as designated funds and £352k was received from Solent NHS Trust Charity (1053431), registered address Highpoint Venue, Bursledon Road, Southampton. SO19 8BR, as restricted funds on 1st October 2024 as the result of a service transfer and merger (2023/24, £8k).

Solent NHS Trust Charity's purpose was to support Solent NHS Trust by providing funds to benefit patients by purchasing supplementary and complimentary equipment or services for which the Trust would be unable to provide funding from exchequer sources.

Solent NHS Charity Balance Sheet for Six Months Ended 30 September 2024

	30 Sept 24 £'000
CURRENT ASSETS	
Debtors	0
Cash at bank and in hand	353
Total current assets	353
CREDITORS	
Amounts falling due within one year	(1)
NET CURRENT ASSETS	352
TOTAL ASSETS LESS CURRENT LIABILITIES	352
NET ASSETS	
Funds of the charity	
Unrestricted	253
Restricted	99
Total funds	352

1.8 Reserves

The Charity has a policy that reserves should not be held as a matter of course beyond four years without specific agreement. This policy is regularly reviewed.

1.9 Statement of cash flows

A Statement of cash flows, reconciliation of net income / (expenditure) to net cash flow from operating activities and analysis of cash and cash equivalents has been included as required in the Statement of Recommended Practice Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019).

1.10 Taxation

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

1.11 Cash and cash equivalents

Cash at bank is held to meet the day to day running costs of the charity as they fall due.

1.12 Staff costs and pensions

Hampshire and Isle of Wight Healthcare NHS Foundation Trust recharge Hampshire and Isle of Wight Healthcare NHS Foundation Trust Charity (brighterway) for the two members of staff who work for the charity.

Staff members can belong to the NHS Pension Scheme which is a defined benefit scheme which is accounted for as a defined contribution scheme. The recharge from Hampshire and Isle of Wight Healthcare NHS Foundation Trust includes the employee contributions to that scheme. For more information on the NHS Pension Scheme refer to the Hampshire and Isle of Wight Healthcare NHS Foundation Trust annual report and accounts.

2. Total donations and legacies

Material incoming resources received by category

	2024/25 Amount received in aggregate £000s	2023/24 Amount received in aggregate £000s
Legacies	31	0
Donations received by the Charity	152	298
Total	183	298

3. Grants payable

	Unrestricted Funds £000s	Restricted Funds £000s	2024/25 Total Funds £000s	2023/24 Total Funds £000s
Patient's welfare and amenities	42	149	191	281
Staff salaries, welfare and amenities	12	44	56	27
Total	54	193	247	308

The Charity made numerous grants and purchases during the financial year.

The Charity does not make grants to individuals. All grants are made to Hampshire and Isle of Wight Healthcare NHS Foundation Trust in furtherance of our charitable aims with the exception of grants paid from the St Clements Partnership Fund, which is a restricted fund to be used for the benefit of the St Clements Partnership a GP surgery based in Winchester.

4. Management and Administration Costs

	Unrestricted Funds £000s	Restricted Funds £000s	2024/25 Total Funds £000s	2023/24 Total Funds £000s
Auditor's remuneration	1	4	5	5
Investment Manager's fee	0	3	3	3
Insurance/other fees	1	5	6	4
Fundraising	26	0	26	2
Administration fee	10	102	112	79
Total	38	114	152	93

Management and administrative costs incurred are allocated directly to a fund if they can be attributed solely to that fund. Costs which can not be directly attributed to a fund are apportioned over all funds. The apportionment is performed at the end of each month and is based on the value of each fund as at that point in time.

No staff or Trustees are employed by the Charity.

5. Investments

	31/3/2025 £000s	31/3/2024 £000s
Fair value at 1 April	392	367
Disposals at carrying value	0	0
Acquisitions at cost	0	0
Net gain/(loss) on revaluation	2	25
Fair value at 31st March	394	392
Historic cost at 31st March	359	359
Realised gain on disposal	0	0
Unrealised gain/(loss) on revaluation	2	25
Net gain	2	25

The Charity does not hold any other fixed assets other than the investments shown in the table above.

5. Investments (continued)

The Charity made no disposals of investments during 2024/25. The portfolios with Sarasin and Partners LLP were valued at £394k at the balance sheet date (2023/24: £392k).

The Corporate Trustee considers that the value of the investments are supported by the detailed underlying assets. Quarterly valuations are provided by the investment managers which are applied to the funds as and when gains and losses arise.

Investment Vehicle	No of Units	31/3/2025 Fair Value £'000	Percentage of Total Investment
Sarasin Climate Active Endowments Fund Class A Inc	263,831	334	85%
Sarasins Income and Reserves Fund Class A Inc	62,654	60	15%
TOTAL		394	100%

Fair value at 31st March 2025

	Held in UK £000s	Held outside UK £000	31/3/2025 Total £000s	31/3/2024 Total £000s
Sarasin Fund Class A	115	279	394	392

Analysis of gross income from investments

	Held in UK £000s	Held outside UK £000	31/3/2025 Total £000s	31/3/2024 Total £000s
Sarasin Fund Class A	5	14	19	15

6. Debtors

	31/3/2025 Total £000s	31/3/2024 Total £000s
Prepayments	8	3
Grants due from League of Friends	83	3
Credit notes not yet received	8	-
Debtors	99	6

7. Creditors: amounts falling due within one year

	31/3/2025 Total £000s	31/3/2024 Total £000s
Audit fee due to Knight Goodhead Ltd (including VAT)	5	5
Independent Examination fee due to Morris Crocker (Solent - including VAT)	1	-
Owed to Hampshire and Isle of Wight Healthcare NHS Foundation Trust (Exchequer)	105	35
Owed Charlie Charlie One Ltd	2	-
Total creditors falling due within one year	113	40

There are no creditors falling due after more than one year. Creditors are amounts owed by the Charity. They are measured as the amount that the Charity expects to have to pay to settle the debt.



HAMPSHIRE AND ISLE OF WIGHT HEALTHCARE NHS FOUNDATION TRUST CHARITY
ANNUAL REPORT AND FINANCIAL STATEMENTS 2024/25

8. The Funds of the Charity

	Balance 31/3/2024 £000s	Incoming Resources 2024/25 £000s	Resources Expended 2024/25 £000s	Resources Transferred 2024/25 £000s	Gains and Losses 2024/25 £000s	Balance 31/3/2025 £000s
Unrestricted funds	55	56	(92)	19	0	38
Restricted funds	398	146	(307)	352	2	591
Total	453	202	(399)	371	2	629

As at 31 March 2025 the Charity comprises 42 restricted funds (2023/24, 24), and 11 unrestricted funds (2023/24, 2).

	Balance 31/3/2024 £000s	Incoming Resources 2024/25 £000s	Resources Expended 2024/25 £000s	Resources Transferred 2024/25 £000s	Gains and Losses 2024/25 £000s	Balance 31/3/2025 £000s	% of Total Fund
General Charitable Fund	49	56	(86)	0	1	20	3%
Covid-19 Trust Campaign Fund	6	0	(1)	0	0	5	1%
IOW QI Micro Grant	0	0	(1)	8	0	7	1%
IOW CAMHS	0	0	0	3	0	3	0%
IOW Community Heart Failure	0	0	0	2	0	2	0%
IOW Community Unit	0	0	0	1	0	1	0%
IOW Admiral Nurses	0	0	0	1	0	1	0%
IOW Wig Fund	0	0	(2)	2	0	0	0%
IOW Stroke Fund	0	0	(1)	1	0	0	0%
IOW Afton Ward	0	0	(1)	1	0	0	0%
IOW Seven Acres Staff Fund	0	0	0	0	0	0	0%
SOL General Fund - R	0	7	(20)	190	(2)	175	28%
SOL NHS Charities Together - R	0	1	(20)	94	(1)	74	12%
Petersfield Hospital -R	84	12	(31)	0	2	67	11%
Incredible Edible - R	65	13	(35)	0	1	45	7%
MH Capital Projects - R	51	1	(11)	0	1	42	7%
SOL Staff Welfare Fund - R	0	0	(3)	40	(1)	36	6%
Recipe Book - R	25	1	(5)	0	0	21	3%
Fordingbridge Hospital - R	15	10	(5)	0	0	20	3%
Covid-19 Staff Fund - R	15	0	(3)	0	0	12	2%
Bluebird Courtyards - R	18	0	(7)	0	0	11	2%
SOL Adults Ports Thomas Parr House Palliative Care -R	0	0	(1)	10	0	9	1%
Hollybank - R	10	0	(2)	0	0	8	1%
MH Drop in Grant - R	10	0	(2)	0	0	8	1%
Melbury Garden Kingsley - R	6	0	0	0	1	7	1%
Alton Hospital - R	8	0	(1)	0	0	7	1%
Health, Healing and Hope - R	11	4	(9)	0	0	6	1%
Hampshire Therapy Fund - R	7	0	(1)	0	0	6	1%
Lymington Scanning Equip - R	7	0	(1)	0	0	6	1%
Traveller Grant - R	8	0	(3)	0	0	5	1%
SOL Chapel - R	0	0	0	4	0	4	1%
Palliative Care Team - R	5	0	(2)	0	0	3	0%
SOL Adults Ports Community Nursing - R	0	0	0	3	0	3	1%
Hythe Hospital - R	0	3	0	0	0	3	1%
SOL Mental Health Services - R	0	0	(1)	3	0	2	1%
Ravenswood Hospital - R	5	1	(4)	0	0	2	0%
SOL Adults Soton Cardiac Team - R	0	0	0	2	0	2	0%
SOL Adults Ports Spinnaker Ward - R	0	0	(1)	3	0	2	0%
Hampshire CAMHS Fund - R	1	1	(1)	0	0	1	0%
Elmleigh Garden Fund - R	3	0	(2)	0	0	1	0%
Parklands Gdn Project -R	1	0	0	0	0	1	0%
SOL Adults Soton Wards - R	0	0	0	1	0	1	0%
Andover WMH Gym - R	2	0	(2)	0	0	0	0%
SOL Primary Care Homeless Healthcare - R	0	1	(1)	0	0	0	0%
SOL Adults Soton Community Nursing - R	0	1	(1)	0	0	0	0%
SOL Adults Soton Stoma Care - R	0	1	(1)	0	0	0	0%
SOL MPP Hydrotherapy - R	0	1	(2)	1	0	0	0%
SOL Adults Soton Neuro Rehab Services - R	0	0	(1)	1	0	0	0%
SOL St Mary's Physio Service - R	0	0	0	0	0	0	0%
SOL Child and Family Services - R	0	0	1	0	0	0	0%
LoF Recharges - R	0	88	(88)	0	0	0	0%
Development Grant - R	25	0	(25)	0	0	0	0%
ICS St Clements Partnrshp - R	16	0	(16)	0	0	0	0%
TOTAL	453	202	(399)	371	2	629	100%

8. The Funds of the Charity (continued)

The restricted funds are indicated by the "R" at the end of the fund title. The purpose of the funds are set out below;

- General Charitable Fund for any project which fulfils the Charity's purpose
- Covid-19 Staff Trust Campaign Fund for staff wellbeing funded by general donations
- IOW QI Micro Grant for QI Project for Text Messaging for legacy IOW service
- IOW CAMHS for any project which fulfils the Charity's purpose for CAMHS Team for legacy IOW services
- IOW Community Heart Failure for any project which fulfils the Charity's purpose for Community Heart Failure for legacy
- IOW Community Unit for any project which fulfils the Charity's purpose for Community Unit for legacy IOW services
- IOW Admiral Nurses for any project which fulfils the Charity's purpose for Admiral Nurses for legacy IOW services
- IOW Wig Fund for wigs for legacy IOW services
- IOW Stroke Fund for any project which fulfils the Charity's purpose for the Stroke Team for legacy IOW services
- IOW Afton Ward for any project which fulfils the Charity's purpose based at Afton Ward for legacy IOW services
- IOW Seven Acres Staff Fund for any project which fulfils the Charity's purpose for staff at Seven Acres for legacy IOW
- SOL General Fund - R for any project which fulfils the Charity's purpose for legacy Solent services
- SOL NHS Charities Together - R for projects specially agreed by NHS Charities Together
- Petersfield Hospital - R for any project which fulfils the Charity's purpose based at Petersfield Hospital
- Incredible Edible - R for growing/garden project funded by NHS Charities Together
- MH Capital Projects - R for any capital project which fulfils the Charity's purpose at one of our mental health units
- SOL Staff Welfare Fund - R for staff wellbeing for Legacy Solent services
- Recipe Book - R Healthy Recipe book project funded by NHS Charities Together
- Fordingbridge Hospital - R for any project which fulfils the Charity's purpose based at Fordingbridge Hospital
- Covid-19 Staff Fund - R staff wellbeing funded by NHS Charities Together
- Bluebird Courtyards - R for garden projects at Bluebird House funded by NHS Charities Together
- SOL Adults Ports Thomas Parr House Palliative Care - R for any project which fulfils the Charity's purpose for the Palliative
- Hollybank - R for any project which fulfils the Charity's purpose based at Hollybank Unit
- MH Drop in Grant - R for mental health drop in centre funded by NHS Charities Together
- Melbury Garden Fund - R for garden projects based at Melbury Lodge part funded by NHS Charities Together
- Alton Hospital - R for any project which fulfils the Charity's purpose based at Alton Hospital
- Health, Healing and Hope - R for well being outside spaces funded by NHS Charities Together
- Hampshire Therapy Fund - R for any project which fulfils the Charity's purpose within Hampshire Therapy Service
- Lymington Scanning Equip - R for medical scanning equipment at Lymington Hospital
- Traveller Grant - R for traveller project funded by NHS Charities Together
- SOL Chapel - R for any project which fulfils the Charity's purpose based at the Chapel or to support scheme of a religious
- Palliative Care Team - R for any project which fulfils the Charity's purpose based within the Palliative Care Team
- SOL Adults Ports Community Nursing - R for any projects which fulfils the Charity's purpose for the Portsmouth Community
- Hythe Hospital - R for any project which fulfils the Charity's purpose based at Hythe Hospital
- SOL Mental Health Services - R for any project which fulfils the Charity's purpose for Mental Health Services Team for
- Ravenswood Hospital - R for any project which fulfils the Charity's purpose based at Ravenswood Hospital
- SOL Adults Soton Cardiac Team - R for any project which fulfils the Charity's purpose for Southampton Cardiac Team for
- SOL Adults Ports Spinnaker Ward - R for any project which fulfils the Charity's purpose based at Spinnaker Ward for legacy
- Hampshire CAMHS Fund - R for any project which fulfils the Charity's purpose within the CAMHS Service
- Elmleigh Garden Fund - R for garden projects at Elmleigh
- Parklands Gdn Project - R for garden projects based at Parklands Hospital
- SOL Adults Soton Wards - R for any project which fulfils the Charity's purpose for Southampton Wards for legacy Solent
- Andover WMH Gym - R For gym equipment at Andover War Memorial Hospital
- SOL Primary Care Homeless Healthcare - R for any project which fulfils the Charity's purpose for Homeless Healthcare for
- SOL Adults Soton Community Nursing - R for any project which fulfils the Charity's purpose for Southampton Community
- SOL Adults Soton Stoma Care - R for any project which fulfils the Charity's purpose for Southampton Stoma Care Team for
- SOL MPP Hydrotherapy - R for any project which fulfils the Charity's purpose for Hydrotherapy Team for legacy Solent
- SOL Adults Soton Neuro Rehab Services - R for any project which fulfils the Charity's purpose for Southampton Neuro
- SOL St Mary's Physio Service - R for any project which fulfils the Charity's purpose for St Mary's Physio Team for legacy
- SOL Child and Family Services - R for any project which fulfils the Charity's purpose for Child and Family Services for
- LoF Recharges - R for any charitable project agreed for funding by a League of Friends organisation
- Development Grant - R for Charity development funded by NHS Charities Together
- ICS St Clements Partnrshp - R for any project which fulfils the Charity's purpose based at St Clements Partnership

9. Contingencies

No contingent losses or gains have been included in the financial statements (2023/24: nil).

10. Commitments

Hampshire and Isle of Wight Healthcare NHS Foundation Trust Charity (brighterway) has agreed projects to the value of £112k (2023/24: £32k) which have not been spent as at 31 March 2025.

11. Liabilities and provisions

No provisions have been included in this set of financial statements (2023/24: nil).

12. Corporate Trustee and connected persons transactions

Board members of the NHS Foundation Trust have not received any emoluments in respect of their services to the Charity on behalf of the Corporate Trustee.

No expenses have been paid to or on behalf of board members of the NHS Foundation Trust acting on behalf of the Corporate Trustee, however £4k (2023/24: £4k) has been paid by the Charity for Trustee Indemnity Insurance.

13. Post balance sheet events

Following the balance sheet date, the trustees reviewed the classification of certain donations and transfers received during the financial year. It was confirmed that:

- **Unrestricted funds** include donations received without any donor-imposed restrictions.
- **Designated funds** are unrestricted funds that the trustees have earmarked for specific purposes (e.g. named wards or services). These designations are at the discretion of the trustees and may be amended or removed.
- **Restricted funds** are those where donors have placed an unequivocal restriction on the use of the funds. This includes legacy donations with specific written conditions (e.g. "must be used for X").
- Donations accompanied by expressions of preference (e.g. "we hope this will be used for X") but lacking binding language or documentation are not considered restricted and have been treated as designated funds where appropriate.

This clarification does not affect the overall financial position of the charity but ensures accurate classification and transparency.

14. Related party transactions

Hampshire and Isle of Wight Healthcare NHS Foundation Trust Charity (brighterway) has made revenue payments to the Hampshire and Isle of Wight Healthcare NHS Foundation Trust where the Trust Board acts on behalf of the Corporate Trustee. This is because charitable expenditure is initially incurred by Hampshire and Isle of Wight Healthcare NHS Foundation Trust, then reimbursed from the charitable fund bank account. At the Balance Sheet date, reimbursements from the Charity to Hampshire and Isle of Wight Healthcare NHS Foundation Trust were lower than expenditure incurred by the Trust, resulting in the Charity owing Hampshire and Isle of Wight Healthcare NHS Foundation Trust £105k (2023/24: £34k).

Details of all Hampshire and Isle of Wight Healthcare NHS Foundation Trust Charity's related party transactions are below:

During the year 2024/25 £247k (2023/24: £308k) direct charitable expenditure was made via grants to Hampshire and Isle of Wight Healthcare NHS Foundation Trust. Management and administrative costs of 2024/25 £152k (2023/24: £93k) in support of the charity's grant making activities were also recharged, a breakdown of which can be found in Note 4.

15. Consolidation of the Charity's financial statements with its parent's financial statements

The immediate and ultimate parent undertaking is Hampshire and Isle of Wight Healthcare NHS Foundation Trust. The Charity's financial statements have not been consolidated with the parent's financial statements on the basis of materiality.

Accounts



SOUTHERN HEALTH NHS FOUNDATION TRUST

General Fund

Annual Report and Financial Statements

For the Year Ended 31 March 2024

Registered Charity No. 1089307

SOUTHERN HEALTH NHS FOUNDATION TRUST GENERAL FUND
Annual Report and Financial Statements for the Year Ended 31 March 2024

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SOUTHERN HEALTH NHS FOUNDATION TRUST
GENERAL FUND ANNUAL REPORT AND FINANCIAL
STATEMENTS FOR 2023/24

**CORPORATE TRUSTEE'S REPORT FOR THE FINANCIAL YEAR ENDED
31 MARCH 2024**

INTRODUCTION

This is the Charity's Annual Report together with the audited Financial Statements for the year ended 31 March 2024.

The Charity's annual report and financial statements for the year ended 31 March 2024 have been prepared on behalf of the Corporate Trustee in accordance with Section 130 of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. The Charity's annual report and financial statements include all the separately established funds for which Southern Health NHS Foundation Trust is the main beneficiary.

The Charity is registered as Southern Health NHS Foundation Trust General Fund with the working name of "brighterway", registration number 1089307, with its registered and principal offices at Tatchbury Mount, Calmore, Southampton, SO40 2RZ.

PURPOSE OF THE CHARITY

'To support in providing an enhanced experience for patients and staff which contributes to improving health and wellbeing.'

OUR VISION

Helping those cared for by Southern Health lead the best life they can.

OUR MISSION

The Charity aims to improve and enhance service user and staff experience by supporting projects that go above and beyond NHS funding. This is achieved by grant making and funding towards projects, improvements and initiatives brought forward from service users, staff, and volunteers.

THE CHARITY'S ACTIVITIES DURING 2023/24

During 2023/24, the Charity received donations and grants totalling £298,000 made by individuals, companies, NHS Charities Together and League of Friends. This included grants from Lymington Hospital Friends totalling £160,700 towards medical and gym equipment, donations from NHS Charities Together totalling £103,400 for garden projects, community grants and donations from the Petersfield Hospital League of Friends of £13,300 for multiple pieces of equipment.

Our supporters have continued to be amazing raising donations through personal challenges including marathon runs, step challenges, country and garden walks.



16 Teams took part in the Walk the Brighterway 2024 step challenge completing nearly 43 million steps between them.

This fundraising event promoted healthy living whilst enjoying nature. From 5th February 2024 to 21st March 2024, the teams competed to have walked the greatest number of steps.

The teams raised over £250 with all money raised going to our Trust Staff Wellbeing Campaign Fund which is used to support the Trust's valued colleagues.

Charitable funds have been used during the year to contribute towards a wide range of projects including: -

- Wellbeing items for staff across the Trust
- Staff room and kitchen items for staff across the Trust
- Virtual Reality Headset for Juniper Ward Parklands Hospital
- Exercise Bike for Ravenswood Hospital
- Items for the day room for Ark Royal and Collingwood Wards Gosport War Memorial Hospital
- Funding towards the Nature Trail and a Memorial Bench for Lymington Hospital
- Motomed therapy equipment for Inward Wards Alton Hospital
- Summer House for Beechwood Ward Parklands Hospital
- Kitchen items for the therapeutic kitchen for Beaulieu Ward Western Hospital
- Numerous Christmas related items across the Trust
- Teams' wellbeing and away days across the Trust
- Other small garden and green space projects throughout the Trust.

The Charity also gave education and training grants to provide staff with greater knowledge and skills to deliver better outcomes for patients over and above the standard NHS training.



Autumn 2023 – The Wellbeing Nature Trail at Lymington Hospital project was led by Lymington Hospital Friends and co-funded with brighterway. Local New Forest companies were also involved and gave generously with their services and time. It was an exemplary collaborative effort.

The project is designed to provide patients and staff with a secluded environment away from everyday pressures and anxieties. The Nature Trail is 200 metres long and follows a circular route underneath a tree canopy. It also has various side paths which provide further interest, stopping off points to provide a close connection with nature.

REVIEW OF FINANCES, ACHIEVEMENTS AND PERFORMANCE

The net assets of the Charity as at 31 March 2024 were £453,000 (2022/23: £508,000) an overall decrease of £81,000 in the year.

The Charity's total incoming resources totalled £313,000 (2022/23: £172,000).

The investment portfolio made an overall gain of £25,000 in 2023/24 (2022/22: £38,000 loss).

Total expenditure in the year was £401,000 (2022/23: £295,000). This comprised expenditure on direct charitable activities of £308,000 (2022/23: £201,000) and £93,000 of management and administrative costs (2022/23: £94,000).

During the year the Charity received a transfer of £8,000 from Heads On 1051736 the Charity for Sussex Partnership NHS Foundation Trust relating to funds associated with the CAMHS (Child and Adolescent Mental Health Services) service transfer to Southern Health NHS Foundation Trust.

THE CHARITY'S BALANCE SHEET

Net assets of the Charity comprise the following items:

	2023/24	2022/23
	£'000	£'000
Investments with the investment manager	392	367
Cash held in Trust's charitable fund bank accounts	95	109
Debtors	6	87
Creditors	(40)	(55)
Total	453	508

INVESTMENTS

The Charity complies with the investment powers detailed in its governing document, in addition to the powers given to it by the Trustee Act 2000.

The Corporate Trustee continued to invest all its surplus funds with Sarasins and Partners LLP.

The Charity invests in the climate active endowment fund. The fund is an investment solution supportive of the Paris Agreement and in addition to existing investment restrictions (tobacco, armaments, alcohol, gambling and pornography) the fund avoids companies involved in tar sands and thermal coal production.

FUTURE PLANS

The Charity continues to engage with patients and its staff to identify areas of greatest need for potential charitable fund support.

During 2024/25, the Charity will be building capacity within the Trust's NHS services to go above and beyond what is expected and work with patients and staff to identify actions to help those cared for by Southern Health lead the best life they can. Priority areas of focus for grants in 2024/25 include projects which support the following:

- Staff wellbeing
- Making connections and reducing isolation and loneliness
- Tackle inequalities of health and ethnic minority communities
- Carers and young carers support
- Young people with mental health needs
- Restoration projects including green spaces for therapeutic engagement
- 'Create well-being, eat well' programme and joining the Incredible Edible Movement
- Health promotion

The Charity will continue to raise funds with the local community and League of Friends partners to support local care.

We are aiming to raise funds by:

- Applying for Grants where appropriate
- Increasing the level of personal donations via JustGiving and regular giving support from services user families and friends
- Continue to promote regular monthly giving from staff via Pennies from Heaven and/or Charities Aid Foundation
- Developing Corporate Partnerships including Regular giving via Pennies from Heaven
- Fundraising and sponsorship from local companies and sports teams
- Using volunteers to assist with fundraising opportunities.
- Promoting through QR codes
- Increasing potential legacies

FUNDRAISING

The Head of Charity and fund administrator organise and co-ordinate fundraising activities of our supporters on behalf of the Charity. The Charity does not use professional fundraisers or involve commercial participators. The Charity is required to report whether there have been any complaints about fundraising, and we are pleased to confirm that there have been none.

Staff members of Southern Health NHS Foundation Trust and members of the public are able to fundraise on behalf of the Charity. A fundraising guide is available for all fundraisers on the Charity website to ensure all fundraising activities are carried out safely and in accordance with fundraising regulations.

The Charity does not carry out direct marketing to individuals.



July 2023 - For many teenagers, a prom represents an important milestone in their young lives. However, young people who experience severe mental health problems often miss out on these significant events due to their challenges.

Following the completion of their GCSEs, young people at Austen House, a specialist, low-secure mental health service for young people aged 12-18 years, were able to celebrate their prom.

Arriving in style is a key part of every young person's prom experience. brighterway, Southern Health's charity funded New Forest Limousines to provide a limo for the young people to enjoy a short drive around Southampton.

One of the young people said, "It is so gut-wrenching to see other people my age reach these milestones and feel left behind, but, with this Prom it gave us the chance to feel 'normal', even just for one day. It gave me motivation for recovery and showed us that sometimes, life is fun. Thank you so much."

TRUSTEES AND RELATED PARTIES

The Southern Health NHS Foundation Trust is the Corporate Trustee of the fund, governed by the law applicable to Trusts, principally the Trustee Act 2000 and the Charities Act 2011. The directors who acted on behalf of the Corporate Trustee from 1 April 2023 within the Trust were:

Trustee	Period of Office
Michael Bernard	Appointed 14 May 2019
Lynne Hunt	Appointed 3 July 2017
David Kelham	Appointed 14 July 2017 to 14 July 2024
Jennifer Bremner	Appointed 14 July 2017
Dr David Hicks	Appointed 1 January 2018 to 31 December 2023
Dr Subashini M	Appointed 19 January 2021
Adeyemi Williams	Appointed 12 February 2021
Dr Kevin Cleary	Appointed 28 April 2022
Paula Anderson	Appointed 1 June 2016
Dr Victoria Laakkonen	Appointed 11 September 2023
Paula Hull	Appointed 1 July 2017 to 31 July 2024
Ron Shields	Appointed 8 June 2020
Kate FitzGerald	Appointed 14 May 2019
Heather Mitchell	Appointed 5 August 2019
Dr Stephen Tomkins	Appointed 4 May 2021 to 30 September 2023
Eugene Jones	Appointed 1 April 2022
Prof. Diana Eccles	Appointed 1 October 2022 to 31 August 2023
Kerry Salmon	Appointed 22 December 2022 to 1 July 2023
Dr Satnam Sagoo	Appointed 22 May 2023
Prof. Tamar Pincus	Appointed 1 September 2023
Sara Weech	Appointed 1 April 2024
Stephanie Bridger	Appointed 1 July 2024
Chris Fisher	Appointed 13 July 2024

The Directors act on behalf of the Corporate Trustee by virtue of being on the Trust's Board. The Chair and Non-Executive Directors are appointed by the Council of Governors. The Chief Executive is appointed by the Non-Executive Directors and this decision is approved by the Council of Governors. Executive Directors are appointed by the Board.

Neither the Corporate Trustee, the directors acting on its behalf, nor their connected persons have received remuneration or expenses from the Charity in either this year or prior years.

As the Trust is the Corporate Trustee of the Charity, Southern Health NHS Foundation Trust itself is classified as a related party.

DAY TO DAY MANAGEMENT

The directors, on behalf of the Corporate Trustee, have an approved policy for the day-to-day management of the Charity covering income and expenditure arrangements.

The Trust Board has devolved responsibility for the on-going management of funds to a sub-committee of the Board (the Charitable Funds Committee), which administers the funds on behalf of the Corporate Trustee and monitors the expenditure and investments of the Charity. The policy delegates day-to-day management of the Charity to specified officers of the Southern Health NHS Foundation Trust, unless expenditure on a particular project is in excess of £25,000, when approval by the Charitable Funds Committee acting on behalf of the Trust Board is also required.

The Committee has clearly defined terms of reference which were agreed by the Trust Board – these include monitoring the changing requirements stemming from charities legislation, supervision of the investment's arrangements and consideration and mitigation of risk. Its members during 2023/24 were three non-executive directors, one of whom chairs the Committee, the Deputy Chief Executive and Finance Director, the Director of Nursing & Allied Health Professionals who was replaced during the year by the Chief People Officer. Attendees being Michael Bernard, David Kelham, Kate FitzGerald, Paula Anderson, Paula Hull and Satnam Sagoo.

Under the Trust's Scheme of Delegation, the Southern Health NHS Foundation Trust's Director of Nursing & Allied Health Professionals is responsible for the day-to-day management of the Charity. The address for correspondence is 7 Sterne Road, Tatchbury Mount Hospital, Calmore, Southampton SO40 2RZ. Expenditure can be approved according to the limits specified in the section entitled Grant Making Policy below.

Administrative services for the fund are provided by officers of the Southern Health NHS Foundation Trust. This ensures that advice and support are given to account managers and the Charitable Funds Committee is consistent. Further detail is in Note 4 of the Annual Accounts.

The Trust Board, on behalf of the Corporate Trustee, employed the following professional advisers during the financial year:

- **Bankers**

National Westminster Bank PLC
Southampton High Street Branch
12 High Street
Southampton
SO14 2BF

- **Investment Advisers**

Sarasins & Partners LLP
Juxon House
100 St Paul's Churchyard
London
EC4M 8BU

- **Legal Advisers**

DAC Beachcroft LLP
Portwall Place
Portwall Lane
Bristol
BS1 6NA

- **Independent Auditors**

Knight Goodhead Ltd
7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire
SO53 3DA

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was established using the Charity Commissioners for England and Wales model declaration of trust.

The Corporate Trustee fulfils its legal duty by having due regard to Charity Commission guidance on public benefit as given in Section 17 of the Charities Act 2011 and by ensuring that funds are spent in accordance with the fund objectives by designating funds, thereby respecting donors' wishes and expectations.

The funds are predominantly the general fund plus specific restricted funds which comply with the donors' wishes.

Donations received from the Leagues of Friends or other registered charities to fund specific projects are receipted into the appropriate restricted fund and matched with the corresponding spend.

If services are transferred to a new provider, the funds are also transferred for the continued benefit of the patients or users of that service.

New executive and non-executive directors are made aware of their responsibilities as Board members on behalf of the Corporate Trustee by means of the Trust's charitable funds policy which is published on the Trust's website.

RISK MANAGEMENT

A risk register is maintained by the Trust and is regularly reviewed.

The Corporate Trustee is not aware of any major risks to which the Charity is exposed. The only areas of risk that it has identified are related to:

Financial Risk

The Trust's investment policy and the need for clear financial procedures to be followed by staff within the Southern Health NHS Foundation Trust. The Corporate Trustee considers that it has mitigated these risks through its Charitable Funds Investment Policy and the issue of Financial Procedures guidelines.

One of the investment risks identified is that which can occur when the Corporate Trustee invests a proportion of surplus funds in the stock market which can result in losses if the market is falling. The Corporate Trustee mitigates this risk by using firms of investment managers to give professional advice and who are expected to take appropriate action in such circumstances.

In addition, the Trust mitigates risk by recognising and accounting for unrealised losses as and when they arise.

Governance Risk

Southern Health NHS Foundation Trust is the Corporate Trustee of the Charity and its Executive and Non-executive Directors are responsible for the governance of the Charity. Papers are sent out in advance of Charitable Funds Committee meetings, then discussed at the meeting, following which decisions are minuted and communicated to the fund holders.

Reputation Risk

The investment managers are obliged to operate according to the Trust's investment policy which states that no investments are made in tobacco stocks, nor companies that derive more than 10% of their turnover from alcohol, arms manufacture and trading, gambling, and pornography.

PARTNERSHIP WORKING

Southern Health NHS Foundation Trust is the Charity's beneficiary and is a related party by virtue of being Corporate Trustee of the Charity. By working closely with the Trust, the Charity ensures that funds are used to best effect, after taking into account the main activities, objectives, strategies and plans of the Trust over the short, medium and long term.

GRANT MAKING POLICY

Grants are made in accordance with charity law, the stated objectives of the Charity and the wishes of donors.

A policy on charitable funds together with the Corporate Trustee's Scheme of Delegation is published which requires all proposed expenditure to be reviewed and approved at the appropriate level. The following limits are currently specified:

Expenditure/grants up to £1,000	Head of Charity or Nominated Senior Accountant
Expenditure/grants up to £5,000	Head of Patient Experience or successor
Expenditure/grants up to £10,000	Any Executive Director
Expenditure/grants up to £25,000	Chief Executive or any two Executive Directors
Expenditure/grants over £25,000	Charitable Funds Committee acting on behalf of the Southern Health NHS Foundation Trust Board.

All charitable expenditure incurred in 2023/24 was approved in accordance with the above protocol. To ensure value for money, applications for charitable funding grants include questions about the purpose of the project, the impact the funding will have and the beneficiaries of that project. Whilst considering grant applications our Corporate Trustee's board and, particularly, the members of the charitable funds committee have regard to the Charity Commission's guidance on public benefit.

RESERVES POLICY

The Corporate Trustee has a policy that reserves should not be held as a matter of course beyond four years and that their specific approval has to be obtained if an officer feels that a case may be justified. To date no such case has been made. This policy is regularly reviewed.

Reserves are only held in order to finance charitable fund expenditure plans for the next four years. Directors across the Trust are charged with formulating expenditure plans for the funds in conjunction with their services.

OTHER

As the Charity has a Corporate Trustee it is, in accounting terms, controlled by Southern Health NHS Foundation Trust and it therefore its subsidiary. Financially, the Charity is not material to Southern Health NHS Foundation Trust, so it is not consolidated into the Foundation Trusts accounts.

This is not a decision made in perpetuity, because Southern Health NHS Foundation Trust remains the immediate and ultimate parent but is rather a judgement that will need to be made annually based on the relative values of the two entities. Based on

the above Southern Health NHS Foundation Trust took the decision not to consolidate the Financial Statements for 2023/24.

FINALLY

The Corporate Trustee would like to sincerely thank the League of Friends, service users, patients, relatives, carers, staff, and the wider community for their kind generosity. Without their continued support, it would not have been possible for the Charity to have achieved what it has to benefit service users, patients and staff.

Signed:



.....
Paula Anderson
Finance Director & Deputy Chief Executive
Southern Health NHS
Foundation Trust

Date 26th November 2024



.....
Michael Bernard
Chair, Charitable Funds Committee
Southern Health NHS
Foundation Trust

Date 26th November 2024



Website – www.brighterway.org.uk



@SHFTBrighterway



@Brighterwaycharity



Brighterway



SOUTHERN HEALTH NHS FOUNDATION TRUST GENERAL FUND

FUNDS HELD ON TRUST FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

FOREWORD TO THE FINANCIAL STATEMENTS

The Corporate Trustee presents the Charitable Fund Annual Report together with the financial statements for the year ended 31 March 2024, prepared in accordance with Section 130 of the Charities Act 2011 and The Charities (Accounts and Reports) Regulations 2008.

STATUTORY BACKGROUND

Southern Health NHS Foundation Trust is the Corporate Trustee of the Southern Health NHS Foundation Trust General Fund under paragraph 16c of Schedule 2 of the NHS and Community Care Act 1990.

The Southern Health NHS Foundation Trust General Fund is registered with the Charity Commission, registration number 1089307.

MAIN PURPOSE OF THE SOUTHERN HEALTH NHS FOUNDATION TRUST GENERAL FUND

The main purpose of the Southern Health NHS Foundation Trust General Fund is to support in providing an enhanced experience for patients, carers and staff which contributes to improving health and wellbeing, wholly or mainly for the services provided by the Southern Health NHS Foundation Trust.

Statement of Trustee's Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by the Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (effective 1 January 2019);
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgements and estimates which are reasonable and prudent;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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

The financial statements on pages 20 to 29 were approved on behalf of the Corporate Trustee on 26th November 2024 and signed on its behalf by:

Signed:



.....
Michael Bernard
Chair, Charitable Funds Committee

Date: 26th November 2024



Independent Auditors' Report to the Trustees of Southern Health NHS Foundation Trust General Fund for the year ended 31 March 2024

Opinion

We have audited the financial statements of Southern Health NHS Foundation Trust General Fund (the "Charity"), for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, Cash flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable to the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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



Independent Auditors' Report to the Trustees of Southern Health NHS Foundation Trust General Fund for the year ended 31 March 2024

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.



Independent Auditors' Report to the Trustees of Southern Health NHS Foundation Trust General Fund for the year ended 31 March 2024

Auditor's responsibilities for the audit of the financial statements

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

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

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

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We identified the laws and regulations applicable to the Charity through discussions with trustees and other management and we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships, tested journal entries to identify unusual transactions and investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.



Independent Auditors' Report to the Trustees of Southern Health NHS Foundation Trust General Fund for the year ended 31 March 2024

Auditor's responsibilities for the audit of the financial statements continued

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Knight Goodhead Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

CJ Goodhead FCA

Senior Statutory Auditor

For and on behalf of:

KNIGHT GOODHEAD LIMITED

Statutory Auditor and

Chartered Accountants

Date: 27 November 2024

7 Bournemouth Road

Chandler's Ford, Eastleigh

Hampshire, SO53 3DA

Statement of Financial Activities for the Year Ended 31st March 2024							
	Note	2023/24 Unrestricted Funds £000s	2023/24 Restricted Funds £000s	2023/24 Total Funds £000s	2022/23 Unrestricted Funds £000s	2022/23 Restricted Funds £000s	2022/23 Total Funds £000s
Income and Endowments from:							
Donations and legacies							
Legacies	2	0	0	0	0	23	23
Donations	2	16	282	298	19	111	130
Total Donations and Legacies	2	16	282	298	19	134	153
Investment income		2	13	15	5	14	19
Total Incoming Resources		18	295	313	24	148	172
Expenditure:							
Charitable activities:							
Grants payable	3	(49)	(259)	(308)	(99)	(102)	(201)
Management and administration	4	(18)	(75)	(93)	(32)	(62)	(94)
Total Expenditure		(67)	(334)	(401)	(131)	(164)	(295)
Net Gains/ (Losses) on Investments	5	3	22	25	(14)	(24)	(38)
Net Income / (Expenditure) before Transfers		(46)	(17)	(63)	(121)	(40)	(161)
Transfer of funds from other NHS charities	8	0	8	8	0	0	0
Net Movement in Funds		(46)	(9)	(55)	(121)	(40)	(161)
Reconciliation of Funds:							
Fund balances brought forward at 1 April		101	407	508	222	447	669
Fund Balances Carried Forward at 31 March		55	398	453	101	407	508

The notes at pages 20 to 29 form part of the financial statements.

All results derive from continuing operations. All gains and losses recognised in the year are included in the Statement of Financial Activities.



Brighterway at Christmas

Santa, the elves and various other helpers made sure many of our patients and service users received Christmas gifts and some cheer when the big day arrived. Thirty-eight large boxes of Christmas presents were supplied and delivered across 15 different locations as part of the Charity Christmas project to ensure no inpatient staying in one of our wards went with out a small gift at Christmas.

Balance Sheet as at 31st March 2024							
	Note	31/3/24 Unrestricted Funds £000s	31/3/24 Restricted Funds £000s	31/3/2024 Total Funds £000s	31/3/23 Unrestricted Funds £000s	31/3/23 Restricted Funds £000s	31/3/2023 Total Funds £000s
Fixed Assets							
Investments	5	48	344	392	73	294	367
Total Fixed Assets		48	344	392	73	294	367
Current Assets							
Debtors	6	3	3	6	0	87	87
Cash at bank and in hand		7	88	95	33	76	109
Total Current Assets		10	91	101	33	163	196
Creditors: Amounts falling due within one year	7	(2)	(38)	(40)	(5)	(50)	(55)
Net Current Assets		8	53	61	28	113	141
Total Assets Less Current Liabilities		56	397	453	101	407	508
Net Assets		56	397	453	101	407	508
The Funds of the Charity:	8						
Restricted income funds			398	398		407	407
Unrestricted income funds		55		55	101		101
Total Charity Funds		55	398	453	101	407	508

The notes at pages 23 to 29 form part of the financial statements.

The financial statements on pages 20 to 29 were approved by on behalf of the Trust Board on 26th November 2024

Signed: 
 Michael Bernard
 Chair, Charitable Funds Committee

Date: 26th November 2024



Tatchbury Meadow

Thanks to a grant from NHS Charities Together the Charity was able to fund work restoring the meadow and nature trail at Tatchbury Mount to its intended natural habitat. This is home to an abundance of wildlife and will be an oasis of peace and tranquillity which everyone we support on site can enjoy safely. This includes quiet space to relax and unwind as well as giving anybody that spends time in the meadow the opportunity to be outside with nature.

Statement of Cash Flows for the year ended 31 March 2024

Reconciliation of net income / (expenditure) to net cash flow from operating activities

	Note	2023/24 £000	2022/23 £000
Net income (expenditure) for the reporting period (as per the Income Statement)		(55)	(161)
Adjustments for:			
Realised (Gains)/losses on investments	5	-	(8)
Dividends, interest and rents from investments	5	(15)	(19)
Loss/(profit) on the unrealised loss/(gain)	5	(25)	46
(Increase) in debtors	6	81	(15)
Increase in creditors	7	(15)	27
Net cash provided by (used in) operating activities		(29)	(130)
	Note	2023/24 £000	2022/23 £000
Cash flows from operating activities:			
<i>Net cash provided by (used in) operating activities</i>	See above	(29)	(130)
Cash flows from investing activities			
Dividends, interest and rents from investments	5	15	19
Proceeds from sale of investments	5	-	160
Net cash provided by (used in) investing activities		15	160
Change in cash and cash equivalents in the reporting period		(14)	49
Cash and cash equivalents at the beginning of the reporting period		109	60
Cash and cash equivalents at the end of the reporting period		95	109

Analysis of cash and cash equivalents

	2023/24 £000	2022/23 £000
Cash in hand	95	109
Notice deposits (less than 3 months)	-	-
Overdraft facility repayable on demand	-	-
Total cash and cash equivalents	95	109

Notes to the Financial Statements**1. Accounting policies****1.1 Basis of preparation**

These accounts have been prepared for the year to 31 March 2024.

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at fair value.

The accounts (financial statements) have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

The accounts are presented in sterling and are rounded to the nearest thousand pounds.

1.2 Income

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

- i) entitlement - arises when a particular resource is receivable or the Charity's right becomes legally enforceable;
- ii) certainty - when there is reasonable certainty that the incoming resource will be received;
- iii) measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.

b) Gifts in kind

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

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

c) Intangible Income

Intangible income (e.g. the provision of free accommodation) is included in the financial statements with an equivalent amount in outgoing resources, if there is a financial cost borne by another party. The value placed on such income is the financial cost of the third party providing the resources.

1. Accounting policies (continued)

1.2 Income (continued)

d) 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 estates that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled.

e) Grants receivable

Grants receivable are receipts from third parties (including NHS bodies) in the furtherance of the Trust's charitable objectives. They are accounted for on an accruals basis where the conditions for their receipt have been met or where a third party has given reasonable assurance that they will make the grant, and they are recognised in the Income Statement.

1.3 Expenditure

The Trust financial statements 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.

a) Cost of generating funds

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

b) Grants payable

Grants payable are payments made to third parties (including NHS bodies) in the furtherance of the Trust's charitable objectives. They are accounted for on an accruals basis where the conditions for their payment have been met or where a third party has a reasonable expectation that they will receive the grant.

c) Management and administrative costs

These are accounted for on an accruals basis and are recharges of appropriate proportions of a number of relevant administrative costs.

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

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 financial statements as a restricted fund. Funds which are not legally restricted but have been designated for use for set purposes at the discretion of the trustees are classified as unrestricted funds.

All transfers between funds are made on the basis of Charity Commission guidance found in the Statement of Recommended Practice in accordance with Financial Reporting Standard in the United Kingdom (Charities SORP FRS 102).

1.5 Investment fixed assets

Investment fixed assets are shown at Fair value. Quoted stocks and shares are included in the Balance Sheet at mid Fair price, ex-div.

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

1. Accounting policies (continued)

1.7 Transfers from other NHS Charities

£8k was received from Head On (1051736) the Charity for Sussex Partnership NHS FT in 2023/24 as the result of a service transfer (2022/23, none).

1.8 Reserves

The Charity has a policy that reserves should not be held as a matter of course beyond four years without specific agreement. This policy is regularly reviewed.

1.9 Statement of cash flows

A Statement of cash flows, reconciliation of net income / (expenditure) to net cash flow from operating activities and analysis of cash and cash equivalents has been included as required in the Statement of Recommended Practice Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019).

1.10 Taxation

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

1.11 Cash and cash equivalents

Cash at bank is held to meet the day to day running costs of the charity as they fall due.

1.12 Staff costs and pensions

Southern Health NHS Foundation Trust recharge Southern Health NHS Foundation Trust General Fund (brighterway) for the two members of staff who work for the charity.

Staff members can belong to the NHS Pension Scheme which is a defined benefit scheme which is accounted for as a defined contribution scheme. The recharge from Southern Health NHS Foundation Trust includes the employee contributions to that scheme. For more information on the NHS Pension Scheme refer to the Southern Health NHS Foundation Trust annual report and accounts.

2. Total donations and legacies

Material incoming resources received by category

	2023/24 Amount received in aggregate £000s	2022/23 Amount received in aggregate £000s
Legacies	0	23
Donations received by the Charity	298	130
Total	298	153

3. Grants payable

	Unrestricted Funds £000s	Restricted Funds £000s	2023/24 Total Funds £000s	2022/23 Total Funds £000s
Patient's welfare and amenities	35	246	281	150
Staff salaries, welfare and amenities	14	13	27	51
Total	49	259	308	201

The Charity made numerous grants and purchases during the financial year.

The Charity does not make grants to individuals. All grants are made to Southern Health NHS Foundation Trust in furtherance of our charitable aims with the exception of grants paid from the St Clements Partnership Fund, which is a restricted fund to be used for the benefit of the St Clements Partnership a GP surgery based in Winchester.

4. Management and Administration Costs

	Unrestricted Funds £000s	Restricted Funds £000s	2023/24 Total Funds £000s	2022/23 Total Funds £000s
Auditor's remuneration	1	4	5	5
Investment Manager's fee	1	2	3	4
Insurance/other fees	0	4	4	10
Administration fee	16	65	81	75
Total	18	75	93	94

Management and administrative costs incurred are allocated directly to a fund if they can be attributed solely to that fund. Costs which can not be directly attributed to a fund are apportioned over all funds. The apportionment is performed at the end of each month and is based on the value of each fund as at that point in time.

No staff or Trustees are employed by the Charity.

5. Investments

	31/3/2024 £000s	31/3/2023 £000s
Fair value at 1 April	367	565
Disposals at carrying value	0	(152)
Acquisitions at cost	0	0
Net gain/(loss) on revaluation	25	(46)
Fair value at 31st March	392	367
Historic cost at 31st March	359	359
	0	
Realised gain on disposal	0	8
Unrealised gain/(loss) on revaluation	25	(46)
Net gain	25	(38)

The Charity does not hold any other fixed assets other than the investments shown in the table above.

5. Investments (continued)

The Charity made no disposals of investments during 2023/24. The portfolios with Sarasin and Partners LLP were valued at £392k at the balance sheet date (2022/23: £367k).

The Corporate Trustee considers that the value of the investments are supported by the detailed underlying assets. Quarterly valuations are provided by the investment managers which are applied to the funds as and when gains and losses arise.

Investment Vehicle	No of Units	31/3/2024 Fair Value £000	Percentage of Total Investment
Sarasin Climate Active Endowments Fund Class A Inc	263,831	332	85%
Sarasins Income and Reserves Fund Class A Inc	62,655	60	15%
TOTAL		392	100%

Fair value at 31st March 2024

	Held in UK £000s	Held outside UK £000	31/3/2024 Total £000s	31/3/2023 Total £000s
Sarasin Fund Class A	122	270	392	367

Analysis of gross income from investments

	Held in UK £000s	Held outside UK £000	31/3/2024 Total £000s	31/3/2023 Total £000s
Sarasin Fund Class A	5	10	15	19

6. Debtors

	31/3/2024 Total £000s	31/3/2023 £000s
Legacy not yet received	-	76
Prepayment	3	-
Grants due from League of Friends	3	11
Debtors	6	87

7. Creditors: amounts falling due within one year

	31/3/2024 Total £000s	31/3/2023 £000s
Audit fee due to Knight Goodhead Ltd	5	5
Owed to Southern Health NHS Foundation Trust (Exchequer)	35	21
Deferred Grants	-	29
Total creditors falling due within one year	40	55

There are no creditors falling due after more than one year. Creditors are amounts owed by the Charity. They are measured as the amount that the Charity expects to have to pay to settle the debt.

8. The Funds of the Charity

	Balance 31/3/2023 £000s	Incoming Resources 2023/24 £000s	Resources Expended 2023/24 £000s	Resources Transferred 2023/24 £000s	Gains and Losses 2023/24 £000s	Balance 31/3/2024 £000s
Unrestricted funds	101	18	(67)	0	3	55
Restricted funds	407	295	(334)	8	22	398
Total	508	313	(401)	8	25	453

As at 31 March 2024 the Charity comprises 24 restricted funds (2022/23, 26), and 2 unrestricted funds (2022/23, 2).

	Balance 31/3/2023 £000s	Incoming Resources 2023/24 £000s	Resources Expended 2023/24 £000s	Resources Transferred 2023/24 £000s	Gains and Losses 2023/24 £000s	Balance 31/3/2024 £000s	% of Total Fund
General Charitable Fund	90	18	(62)	0	3	49	11%
Trust Staff Wellbeing Campaign Fund	11	0	(5)	0	0	6	1%
Petersfield Hospital - R	104	3	(28)	0	5	84	20%
Incredible Edible - R	30	44	(12)	0	3	65	15%
MH Capital Projects - R	55	3	(10)	0	3	51	12%
Recipe Book - R	13	15	(4)	0	1	25	6%
Bluebird Courtyards - R	19	1	(3)	0	1	18	4%
ICS St Clements Partnrshp	17	1	(3)	0	1	16	4%
Covid-19 Staff Fund - R	22	2	(10)	0	1	15	4%
Fordingbridge Hospital - R	16	0	(2)	0	1	15	4%
Health, Healing and Hope - R	11	16	(17)	0	1	11	3%
Hollybank - R	11	0	(2)	0	1	10	2%
MH Drop in Grant - R	11	4	(6)	0	1	10	2%
Alton Hospital - R	15	0	(8)	0	1	8	2%
Traveller Grant - R	6	3	(1)	0	0	8	2%
Lymington Scanning Equip - R	8	0	(1)	0	0	7	2%
Hampshire Therapy Fund - R	0	0	0	7	0	7	2%
Melbury Garden Kingsley - R	8	0	(2)	0	0	6	1%
Ravenswood Hospital - R	8	0	(3)	0	0	5	1%
Palliative Care Team - R	7	0	(2)	0	0	5	1%
Elmleigh Garden Fund - R	3	0	0	0	0	3	1%
Andover WMH Gym - R	3	0	(1)	0	0	2	0%
Parklands Gdn Project - R	1	0	0	0	0	1	0%
Hampshire CAMHS Fund - R	0	0	0	1	0	1	0%
Development Grant - R	0	29	(5)	0	1	25	0%
Melbury Garden Fund - R	17	0	(17)	0	0	0	0%
Romsey Hospital - R	22	0	(23)	0	1	0	0%
LoF Recharges - R	0	174	(174)	0	0	0	0%
TOTAL	508	313	(401)	8	25	453	100%

The restricted funds are indicated by the "R" at the end of the fund title. The purpose of the funds are set out below;

- General Charitable Fund for any project which fulfils the Charity's purpose
- Trust Staff Wellbeing Campaign Fund for any project which supports staff health and wellbeing
- Petersfield Hospital - R for any project which fulfils the Charity's purpose based at Petersfield Hospital
- Incredible Edible - R for growing/garden project funded by NHS Charities Together
- MH Capital Projects - R for any capital project which fulfils the Charity's purpose at one of our mental health units
- Recipe Book - R Healthy Recepte book prjoect funded by NHS Charities Together
- Bluebird Courtyards - R for garden projects at Bluebird House funded by NHS Charities Together
- ICS St Clements Partnrshp - R for any project which fulfils the Charity's purpose based at St Clements Partnership
- Covid-19 Staff Fund - R staff wellbeing funded by NHS Charities Together
- Fordingbridge Hospital - R for any project which fulfils the Charity's purpose based at Fordingbridge Hospital
- Health, Healing and Hope - R For well being outside spaces funded by NHS Charities Together
- Hollybank - R for any project which fulfils the Charity's purpose based at Hollybank Unit
- MH Drop in Grant - R for mental health drop in centre funded by NHS Charities Together
- Alton Hospital - R for any project which fulfils the Charity's purpose based at Alton Hospital
- Traveller Grant - R for traveller project funded by NHS Charities Together
- Lymington Scanning Equip - R for medical scanning equipment at Lymington Hospital
- Hampshire Therapy Fund - R for any project which fulfils the Charity's purpose within Hampshire Therapy Service
- Melbury Garden Fund - R for garden projects based at Melbury Lodge part funded by NHS Charities Together
- Ravenswood Hospital - R for any project which fulfils the Charity's purpose based at Ravenswood Hospital
- Palliative Care Team - R for any project which fulfils the Charity's purpose based within the Palliative Care Team
- Elmleigh Garden Fund - R for garden projects at Elmleigh
- Andover WMH Gym - R For gym equipment at Andover War Memorial Hospital
- Parklands Gdn Project - R for garden projects based at Parklands Hospital
- Hampshire CAMHS Fund - R for any project which fulfils the Charity's purpose within the CAMHS Service
- Development Grant - R for Charity development funded by NHS Charities Together
- Romsey Hospital - R for any project which fulfils the Charity's purpose based at Romsey Hospital
- Melbury Garden Kingsley - R for garden projects based at Melbury Lodge funded by NHS Charities Together
- LoF Recharges - R for any charitable project agreed for funding by a League of Friends organisation

9. Contingencies

No contingent losses or gains have been included in the financial statements (2022/23: nil).

10. Commitments

Southern Health NHS Foundation Trust General Fund (brighterway) has agreed projects to the value of £32k (2022/23: £80k) which have not been spent as at 31 March 2024.

11. Liabilities and provisions

No provisions have been included in this set of financial statements (2022/23: nil).

12. Corporate Trustee and connected persons transactions

Board members of the NHS Foundation Trust have not received any emoluments in respect of their services to the Charity on behalf of the Corporate Trustee.

No expenses have been paid to or on behalf of board members of the NHS Foundation Trust acting on behalf of the Corporate Trustee, however £4k (2022/23: £3k) has been paid by the Charity for Trustee Indemnity Insurance.

13. Post Balance Sheet events

From 1st October 2024 Solent NHS Trust has merged in Southern Health NHS Foundation Trust. Solent NHS Charity (1053431) transferred net assets into the Charity worth £351k on the 30th September 2024 via a Deed of Transfer.

14. Related party transactions

Southern Health NHS Foundation Trust General Fund (brighterway) has made revenue payments to the Southern Health NHS Foundation Trust where the Trust Board acts on behalf of the Corporate Trustee. This is because charitable expenditure is initially incurred by Southern Health NHS Foundation Trust, then reimbursed from the charitable fund bank account. At the Balance Sheet date, reimbursements from the Charity to Southern Health NHS Foundation Trust exceeded expenditure, resulting in the Charity owing Southern Health NHS Foundation Trust £34k (2022/23: £21k).

Details of all Southern Health NHS Foundation Trust General Fund's related party transactions are below:

During the year 2023/24 £308k (2022/23: £201k) direct charitable expenditure was made via grants to Southern Health NHS Foundation Trust. Management and administrative costs of 2023/24 £93k (2022/23: £94k) in support of the charity's grant making activities were also recharged, a breakdown of which can be found in Note 4.

15. Consolidation of the Charity's financial statements with its parent's financial statements

The immediate and ultimate parent undertaking is Southern Health NHS Foundation Trust. The Charity's financial statements have not been consolidated with the parent's financial statements on the basis of materiality.

HAMPSHIRE AND ISLE OF WIGHT HEALTHCARE NHS FOUNDATION TRUST CHARITY

England & Wales - Charity number 1089307

Accounts



SOUTHERN HEALTH NHS FOUNDATION TRUST

General Fund

Annual Report and Financial Statements

For the Year Ended 31 March 2023

Registered Charity No. 1089307

SOUTHERN HEALTH NHS FOUNDATION TRUST GENERAL FUND

Annual Report and Financial Statements for the Year Ended 31 March 2023

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SOUTHERN HEALTH NHS FOUNDATION TRUST
GENERAL FUND ANNUAL REPORT AND FINANCIAL
STATEMENTS FOR 2022/23

CORPORATE TRUSTEE'S REPORT FOR THE FINANCIAL YEAR ENDED
31 MARCH 2023

INTRODUCTION

This is the Charity's Annual Report together with the audited Financial Statements for the year ended 31 March 2023.

The Charity's annual report and financial statements for the year ended 31 March 2023 have been prepared on behalf of the Corporate Trustee in accordance with Section 130 of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. The Charity's annual report and financial statements include all the separately established funds for which Southern Health NHS Foundation Trust is the main beneficiary.

The Charity is registered as Southern Health NHS Foundation Trust General Fund with the working name of "brighterway", registration number 1089307, with its registered and principal offices at Tatchbury Mount, Calmore, Southampton, SO40 2RZ.

PURPOSE OF THE CHARITY

'To support in providing an enhanced experience for patients and staff which contributes to improving health and wellbeing.'

OUR VISION

Helping those cared for by Southern Health lead the best life they can.

OUR MISSION

The Charity aims to improve and enhance service user and staff experience by supporting projects that go above and beyond NHS funding. This is achieved by grant making and funding towards projects, improvements and initiatives brought forward from service users, staff and volunteers.

THE CHARITY'S ACTIVITIES DURING 2022/23

During 2022/23, the Charity received donations and grants totalling £130,000 made by individuals, companies, NHS Charities Together and League of Friends. This included grants from NHS Charities Together totalling £69,200 for garden projects, community grants, donations from Lymington Hospital Friends totalling £10,000 towards medical and gym equipment and donations from the Petersfield Hospital League of Friends of £18,000 for multiple pieces of equipment.

Fundraising events organised by the Charity include a walking challenge and divisional fundraising award. Our supporters have continued to be amazing and supported the Charity through personal challenges including marathon runs, step challenges, country and garden walks.

The Charity was notified of two legacies during the year totalling £25,000, benefitting Alton Community Hospital and Hollybank Residential Unit.



January Blues were well and truly beaten with Walk the Brighterway 2023 Step Challenge

Our 15 teams stepped 42 million times taking them virtually 21,049 miles, which is almost 85% the distance around the world.

We had people walking in the

Maldives, the New Forest, Salisbury Plain, Weston Shore, to the Pub, Mauritius, London, and Hamburg to name a few places.

The teams raised over £1,000 with all money raised is going to our Trust Staff Wellbeing Campaign Fund which will be used to support the Trust's valued colleagues.

Charitable funds have been used during the year to contribute towards a wide range of projects including: -

- Wellbeing items for staff across the Trust
- Staff room and kitchen items for staff across the Trust
- Kitchenette at Petersfield Hospital
- Patient furniture at Petersfield Hospital
- TVs installed at Romsey Hospital
- Wildflower Meadows at Tatchbury Mount
- Reminiscence Interactive Therapy Activities (RITA) system at Gosport War Memorial Hospital
- Unloc Social Action pilot
- Numerous Christmas related items across the Trust
- Montreal Cognitive Assessment (MoCA) training course
- Numerous teams' wellbeing and away days across the Trust
- Other small garden and green space projects throughout the Trust.

The Charity also gave education and training grants to provide staff with greater knowledge and skills to deliver better outcomes for patients, over and above the standard NHS training.



Brighterway funded the purchase of a new pool table for the service users at Antelope House in August.

Antelope House is a small hospital in the center of Southampton dedicated to the treatment of adult mental health. Antelope House currently has four wards. Saxon Ward for men, Trinity Ward for women, Hamtun Ward, which is a Psychiatric

Intensive Care Unit (PICU) for men and Abbey Ward which is a female PICU.

"The service users from all wards enjoy playing pool either on a 1:1, a small group or in a pool tournament. Playing pool helps people to relax and because everyone is having fun it can break down barriers which then fosters dialogue and building therapeutic relationships.

The patients and staff had been requesting a new pool table be sourced as the current one was so old it was beyond repairing.

We decided to apply to Brighterway for funding. The staff at Brighterway were so helpful, the application form was very easy and straightforward to complete, and we were delighted to get a response within days.

We cannot thank you enough for your generosity which will put smiles on people's faces for years to come." Antelope House Newsletter August 2022

REVIEW OF FINANCES, ACHIEVEMENTS AND PERFORMANCE

The net assets of the Charity as at 31 March 2023 were £508,000 (2021/22: £669,000) an overall decrease of £161,000 in the year.

The Charity's total incoming resources totalled £172,000 (2021/22: £222,000).

The investment portfolio made an overall loss of £38,000 in 2022/23 (2021/22: £8,000 gain). The portfolio's performance fluctuated throughout the year reacting to volatile general market conditions.

Total expenditure in the year was £295,000 (2021/22: £294,000). This comprised expenditure on direct charitable activities of £201,000 (2021/22: £204,000) and £94,000 of management and administrative costs (2021/22: £90,000).

THE CHARITY'S BALANCE SHEET

Net assets of £508,000 of the Charity (2021/22: £669,000) comprise the following items:

	2022/23	2021/22
	£'000	£'000
Investments with the investment manager	367	565
Cash held in Trust's charitable fund bank accounts	109	60
Debtors	87	72
Creditors	(55)	(28)
Total	508	669

INVESTMENTS

The Charity complies with the investment powers detailed in its governing document, in addition to the powers given to it by the Trustee Act 2000.

The Corporate Trustee continued to invest all its surplus funds with Sarasins and Partners LLP.

The Charity invests in the climate active endowment fund. The fund is an investment solution supportive of the Paris Agreement and in addition to existing investment restrictions (tobacco, armaments, alcohol, gambling and pornography) the fund avoids companies involved in tar sands and thermal coal production.

FUTURE PLANS

The Charity continues to engage with patients and its staff to identify areas of greatest need for potential charitable fund support.

During 2023/24, the Charity will be building capacity within the Trust's NHS services to go above and beyond what is expected and work with patients and staff to identify actions to help those cared for by Southern Health lead the best life they can.

Priority areas of focus for grants in 2023/24 include projects which support the following:

- Staff wellbeing
- Making connections and reducing isolation and loneliness
- Tackle inequalities of health and ethnic minority communities
- Carers and young carers support
- Young people with mental health needs
- Restoration projects including green spaces for therapeutic engagement
- 'Create well-being, eat well' programme and joining the Incredible Edible Movement
- Health promotion

The Charity will continue to raise funds with the local community and League of Friends partners to support local care.

We are aiming to raise funds by:

- Applying for Grants where appropriate
- Increasing the level of personal donations via JustGiving and regular giving support from services user families and friends
- Continue to promote regular monthly giving from staff via Pennies from Heaven and/or Charities Aid Foundation
- Developing Corporate Partnerships including Regular giving via Pennies from Heaven
- Fundraising and sponsorship from local companies and sports teams
- Using volunteers to assist with fundraising opportunities.
- Continue with our divisional fundraising campaign - Brighterway Annual Fundraising Divisional Award (BAFDA)
- Promoting through QR codes
- Increasing potential legacies

FUNDRAISING

The Head of Charity and fund administrator organise and co-ordinate fundraising activities of our supporters on behalf of the Charity. The Charity does not use professional fundraisers or involve commercial participators. The Charity is required to report whether there have been any complaints about fundraising, and we are pleased to confirm that there have been none.

Staff members of Southern Health NHS Foundation Trust and members of the public are able to fundraise on behalf of the Charity. A fundraising guide is available for all fundraisers on the Charity website to ensure all fundraising activities are carried out safely and in accordance with fundraising regulations.

The Charity does not carry out direct marketing to individuals.



During 2022/23 the Charity launched its Brighterway Annual Fundraising Divisional Award "BAFDA" to be awarded to the division that raised the most funds for brighterway through fundraising and regular giving throughout 2022/23. With over £15,000 raised in total, Portsmouth and Southeast Division won the award with an impressive £4,172 raised through fundraising.

TRUSTEES AND RELATED PARTIES

The Southern Health NHS Foundation Trust is the Corporate Trustee of the fund, governed by the law applicable to Trusts, principally the Trustee Act 2000 and the Charities Act 2011. The directors who acted on behalf of the Corporate Trustee from 1 April 2022 within the Trust were:

Trustee	Period of Office
Michael Bernard	Appointed 14 May 2019
Lynne Hunt	Appointed 3 July 2017
David Kelham	Appointed 14 July 2017
Jennifer Bremner	Appointed 14 July 2017
Dr David Hicks	Appointed 1 January 2018
Dr Subashini M	Appointed 19 January 2021
Ade Williams	Appointed 12 February 2021
Dr Kevin Cleary	Appointed 28 April 2022
Paula Anderson	Appointed 1 June 2016
Paul Draycott	Appointed 1 January 2018 to 31 December 2022
Paula Hull	Appointed 1 July 2017
Ron Shields	Appointed 8 June 2020
Kate FitzGerald	Appointed 14 May 2019
Heather Mitchell	Appointed 5 August 2019
Dr Stephen Tomkins	Appointed 4 May 2021 to 30 September 2023
Eugene Jones	Appointed 1 April 2022
Prof. Diana Eccles	Appointed 1 October 2022 to 31 August 2023
Kerry Salmon	Appointed 22 December 2022 to 1 July 2023
Dr Satnam Sagoo	Appointed 22 May 2023

The Directors act on behalf of the Corporate Trustee by virtue of being on the Trust's Board. The Chair and Non-Executive Directors are appointed by the Council of Governors. The Chief Executive is appointed by the Non-Executive Directors and this decision is approved by the Council of Governors. Executive Directors are appointed by the Board.

Neither the Corporate Trustee, the directors acting on its behalf, nor their connected persons have received remuneration or expenses from the Charity in either this year or prior years.

As the Trust is the Corporate Trustee of the Charity, Southern Health NHS Foundation Trust itself is classified as a related party.

DAY TO DAY MANAGEMENT

The directors, on behalf of the Corporate Trustee, have an approved policy for the day-to-day management of the Charity covering income and expenditure arrangements.

The Trust Board has devolved responsibility for the on-going management of funds to a sub-committee of the Board (the Charitable Funds Committee), which administers the funds on behalf of the Corporate Trustee and monitors the expenditure and investments of the Charity. The policy delegates day-to-day management of the Charity to specified officers of the Southern Health NHS Foundation Trust, unless expenditure on a particular project is in excess of £25,000, when approval by the Charitable Funds Committee acting on behalf of the Trust Board is also required.

The Committee has clearly defined terms of reference which were agreed by the Trust Board – these include monitoring the changing requirements stemming from charities legislation, supervision of the investment's arrangements and consideration and mitigation of risk. Its members during 2022/23 were three non-executive directors, one of whom chairs the Committee, the Finance Director and the Director of Nursing & Allied Health Professionals. Attendees being Michael Bernard, David Kelham, Kate FitzGerald, Paula Anderson and Paula Hull.

Under the Trust's Scheme of Delegation the Southern Health NHS Foundation Trust's Director of Nursing & Allied Health Professionals is responsible for the day-to-day management of the Charity. The address for correspondence is 7 Sterne Road, Tatchbury Mount Hospital, Calmore, Southampton SO40 2RZ. Expenditure can be approved according to the limits specified in the section entitled Grant Making Policy below.

Administrative services for the fund are provided by officers of the Southern Health NHS Foundation Trust. This ensures that advice and support are given to account managers and the Charitable Funds Committee is consistent. Further detail is in Note 4 of the Annual Accounts.

The Trust Board, on behalf of the Corporate Trustee, employed the following professional advisers during the financial year:

- **Bankers**

National Westminster Bank PLC
Southampton High Street Branch
12 High Street
Southampton
SO14 2BF

- **Investment Advisers**

Sarasins & Partners LLP
Juxon House
100 St Paul's Churchyard
London
EC4M 8BU

- **Independent Auditors**

Knight Goodhead Ltd
7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire
SO53 3DA

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was established using the Charity Commissioners for England and Wales model declaration of trust.

The Corporate Trustee fulfils its legal duty by having due regard to Charity Commission guidance on public benefit as given in Section 17 of the Charities Act 2011 and by ensuring that funds are spent in accordance with the fund objectives by designating funds, thereby respecting donors' wishes and expectations.

The funds are predominantly the general fund plus specific restricted funds which comply with the donors' wishes.

Donations received from the Leagues of Friends or other registered charities to fund specific projects are receipted into the appropriate restricted fund and matched with the corresponding spend.

If services are transferred to a new provider, the funds are also transferred for the continued benefit of the patients or users of that service.

New executive and non-executive directors are made aware of their responsibilities as Board members on behalf of the Corporate Trustee by means of the Trust's charitable funds policy which is published on the Trust's website.

RISK MANAGEMENT

A risk register is maintained by the Trust and is regularly reviewed.

The Corporate Trustee is not aware of any major risks to which the Charity is exposed. The only areas of risk that it has identified are related to:

Financial Risk

The Trust's investment policy and the need for clear financial procedures to be followed by staff within the Southern Health NHS Foundation Trust. The Corporate Trustee considers that it has mitigated these risks through its Charitable Funds Investment Policy and the issue of Financial Procedures guidelines.

One of the investment risks identified is that which can occur when the Corporate Trustee invests a proportion of surplus funds in the stock market which can result in losses if the market is falling. The Corporate Trustee mitigates this risk by using firms of investment managers to give professional advice and who are expected to take appropriate action in such circumstances.

In addition, the Trust mitigates risk by recognising and accounting for unrealised losses as and when they arise.

Governance Risk

Southern Health NHS Foundation Trust is the Corporate Trustee of the Charity and its Executive and Non-executive Directors are responsible for the governance of the Charity. Papers are sent out in advance of Charitable Funds Committee meetings, then discussed at the meeting, following which decisions are minuted and communicated to the fund holders.

Reputation Risk

The investment managers are obliged to operate according to the Trust's investment policy which states that no investments are made in tobacco stocks, nor companies that derive more than 10% of their turnover from alcohol, arms manufacture and trading, gambling and pornography.

PARTNERSHIP WORKING

Southern Health NHS Foundation Trust is the Charity's beneficiary and is a related party by virtue of being Corporate Trustee of the Charity. By working closely with the Trust, the Charity ensures that funds are used to best effect, after taking into account the main activities, objectives, strategies and plans of the Trust over the short, medium and long term.

GRANT MAKING POLICY

Grants are made in accordance with charity law, the stated objectives of the Charity and the wishes of donors.

A policy on charitable funds together with the Corporate Trustee's Scheme of Delegation is published which requires all proposed expenditure to be reviewed and approved at the appropriate level. The following limits are currently specified:

Expenditure/grants up to £1,000	Head of Charity or Nominated Senior Accountant
Expenditure/grants up to £5,000	Head of Patient Experience or successor
Expenditure/grants up to £10,000	Any Executive Director
Expenditure/grants up to £25,000	Chief Executive or any two Executive Directors
Expenditure/grants over £25,000	Charitable Funds Committee acting on behalf of the Southern Health NHS Foundation Trust Board.

All charitable expenditure incurred in 2022/23 was approved in accordance with the above protocol. To ensure value for money, applications for charitable funding grants include questions about the purpose of the project, the impact the funding will have and the beneficiaries of that project. Whilst considering grant applications our Corporate Trustee's board and, particularly, the members of the charitable funds committee have regard to the Charity Commission's guidance on public benefit.

RESERVES POLICY

The Corporate Trustee has a policy that reserves should not be held as a matter of course beyond four years and that their specific approval has to be obtained if an officer feels that a case may be justified. To date no such case has been made. This policy is regularly reviewed.

Reserves are only held in order to finance charitable fund expenditure plans for the next four years. Directors across the Trust are charged with formulating expenditure plans for the funds in conjunction with their services.

OTHER

As the Charity has a Corporate Trustee it is, in accounting terms, controlled by Southern Health NHS Foundation Trust and it therefore its subsidiary. Financially, the Charity is not material to Southern Health NHS Foundation Trust, so it is not consolidated into the Foundation Trusts accounts.

This is not a decision made in perpetuity, because Southern Health NHS Foundation Trust remains the immediate and ultimate parent but is rather a judgement that will need to be made annually based on the relative values of the two entities. Based on

the above Southern Health NHS Foundation Trust took the decision not to consolidate the Financial Statements for 2022/23

FINALLY

The Corporate Trustee would like to sincerely thank the League of Friends, service users, patients, relatives, carers, staff, and the wider community for their kind generosity. Without their continued support, it would not have been possible for the Charity to have achieved what it has to benefit service users, patients and staff.

Signed:



.....
Paula Anderson
Finance Director & Deputy Chief Executive
Southern Health NHS
Foundation Trust

Date 10th October 2023



.....
Michael Bernard
Chair, Charitable Funds Committee
Southern Health NHS
Foundation Trust

Date 10th October 2023



Website – www.brighterway.org.uk



@SHFTBrighterway



@Brighterwaycharity



Brighterway



SOUTHERN HEALTH NHS FOUNDATION TRUST GENERAL FUND

FUNDS HELD ON TRUST FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

FOREWORD TO THE FINANCIAL STATEMENTS

The Corporate Trustee presents the Charitable Fund Annual Report together with the financial statements for the year ended 31 March 2023, prepared in accordance with Section 130 of the Charities Act 2011 and The Charities (Accounts and Reports) Regulations 2008.

STATUTORY BACKGROUND

Southern Health NHS Foundation Trust is the Corporate Trustee of the Southern Health NHS Foundation Trust General Fund under paragraph 16c of Schedule 2 of the NHS and Community Care Act 1990.

The Southern Health NHS Foundation Trust General Fund is registered with the Charity Commission, registration number 1089307.

MAIN PURPOSE OF THE SOUTHERN HEALTH NHS FOUNDATION TRUST GENERAL FUND

The main purpose of the Southern Health NHS Foundation Trust General Fund is to support in providing an enhanced experience for patients, carers and staff which contributes to improving health and wellbeing, wholly or mainly for the services provided by the Southern Health NHS Foundation Trust.

Statement of Trustee's Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by the Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (effective 1 January 2019);
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgements and estimates which are reasonable and prudent;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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

The financial statements on pages 20 to 29 were approved on behalf of the Corporate Trustee on 10th October 2023 and signed on its behalf by:



Signed:
Michael Bernard
Chair, Charitable Funds Committee

Date: 10th October 2023

Independent Auditors' Report to the Trustees of Southern Health NHS Foundation Trust General Fund for the year ended 31 March 2023

Opinion

We have audited the financial statements of Southern Health NHS Foundation Trust General Fund (the "Charity"), for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, Cash flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable to the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2023, and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Independent Auditors' Report to the Trustees of Southern Health NHS Foundation Trust General Fund for the year ended 31 March 2023

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations. or have no realistic alternative but to do so.

Independent Auditors' Report to the Trustees of Southern Health NHS Foundation Trust General Fund for the year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

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

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

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

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We identified the laws and regulations applicable to the Charity through discussions with trustees and other management and we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships, tested journal entries to identify unusual transactions and investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Independent Auditors' Report to the Trustees of Southern Health NHS Foundation Trust General Fund for the year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements continued

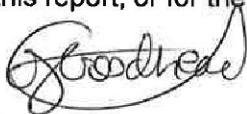
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Knight Goodhead Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



CJ Goodhead FCA

Senior Statutory Auditor

For and on behalf of:

KNIGHT GOODHEAD LIMITED

Statutory Auditor and

Chartered Accountants

Date: 25 October 2023

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire, SO53 3DA

Statement of Financial Activities for the Year Ended 31st March 2023

	Note	2022/23 Unrestricted Funds £000s	2022/23 Restricted Funds £000s	2022/23 Total Funds £000s	2021/22 Unrestricted Funds £000s	2021/22 Restricted Funds £000s	2021/22 Total Funds £000s
Income and Endowments from:							
Donations and legacies							
Legacies	2	0	23	23	0	39	39
Donations	2	19	111	130	31	130	161
Total Donations and Legacies	2	19	134	153	31	169	200
Investment income		5	14	19	8	14	22
Total Incoming Resources		24	148	172	39	183	222
Expenditure:							
Charitable activities:							
Grants payable	3	(99)	(102)	(201)	(63)	(141)	(204)
Management and administration	4	(32)	(62)	(94)	(36)	(54)	(90)
Total Expenditure		(131)	(164)	(295)	(99)	(195)	(294)
Net (Losses) / Gains on Investments	5	(14)	(24)	(38)	4	4	8
Net Movement in Funds		(121)	(40)	(161)	(56)	(8)	(64)
Reconciliation of Funds:							
Fund balances brought forward at 1 April		222	447	669	278	455	733
Fund Balances Carried Forward at 31 March		101	407	508	222	447	669

The notes at pages 20 to 29 form part of the financial statements.

All results derive from continuing operations. All gains and losses recognised in the year are included in the Statement of Financial Activities.




Brighterway provided funding at Easter time to provide eggs and other treats to all the inpatients in the Southampton Division staying in hospital over the period. The Easter Bunny took time out of their busy schedule to ensure all the goodies got to the units safely. Sally-Ann Jones, Head of Business Development and Transformation commented, "We have done this for the past two years, and it goes down well, the patients and staff enjoy it."

Balance Sheet as at 31st March 2023							
	Note	31/3/23 Unrestricted Funds £000s	31/3/23 Restricted Funds £000s	31/3/2023 Total Funds £000s	31/3/22 Unrestricted Funds £000s	31/3/22 Restricted Funds £000s	31/3/2022 Total Funds £000s
Fixed Assets							
Investments	5	73	294	367	187	378	565
Total Fixed Assets		73	294	367	187	378	565
Current Assets							
Debtors	6	0	87	87	3	69	72
Cash at bank and in hand		33	76	109	42	18	60
Total Current Assets		33	163	196	45	87	132
Creditors: Amounts falling due within one year	7	(5)	(50)	(55)	(10)	(18)	(28)
Net Current Assets		28	113	141	35	69	104
Total Assets Less Current Liabilities		101	407	508	222	447	669
Net Assets		101	407	508	222	447	669
The Funds of the Charity:	8						
Restricted income funds			407	407		447	447
Unrestricted income funds		101		101	222		222
Total Charity Funds		101	407	508	222	447	669

The notes at pages 23 to 29 form part of the financial statements.

The financial statements on pages 20 to 29 were approved by on behalf of the Trust Board on 10th October 2023

Signed: 
 Michael Bernard
 Chair, Charitable Funds Committee

Date: 10th October 2023



Ashford Ward is a 10-bed hospital housed in the Ashford unit building situated at Tatchbury Mount. Brighterway provided funding for fishing equipment for the patients to use.

"From July 2022 to November 2022 we carried out several fishing trips. Almost all the interested service users managed to catch fish of different sizes. Weekly fishing trips were arranged to accommodate

the interests of all the Ashford ward patients. Ashford staff and management would like to thank Brighterway for the kind assistance in supplying Ashford patients fishing club with the fishing equipment." Stuart, Health Care Support Worker, Ashford Unit.

Statement of Cash Flows for the year ended 31 March 2023

Reconciliation of net income / (expenditure) to net cash flow from operating activities

	Note	2022/23 £000	2021/22 £000
Net income (expenditure) for the reporting period (as per the Income Statement)		(161)	(64)
Adjustments for:			
Realised (Gains)/losses on investments	5	(8)	(10)
Dividends, interest and rents from investments	5	(19)	(22)
Loss/(profit) on the unrealised loss/(gain)	5	46	2
(Increase) in debtors	6	(15)	(47)
Increase in creditors	7	27	12
Net cash provided by (used in) operating activities		(130)	(129)
	Note	2022/23 £000	2021/22 £000
Cash flows from operating activities:			
<i>Net cash provided by (used in) operating activities</i>	See above	(130)	(129)
Cash flows from investing activities			
Dividends, interest and rents from investments	5	19	22
Proceeds from sale of investments	5	160	100
<i>Net cash provided by (used in) investing activities</i>		179	122
Change in cash and cash equivalents in the reporting period		49	(7)
Cash and cash equivalents at the beginning of the reporting period		60	67
Cash and cash equivalents at the end of the reporting period		109	60

Analysis of cash and cash equivalents

		2022/23 £000	2021/22 £000
Total cash and cash equivalents		109	60

Notes to the Financial Statements**1. Accounting policies****1.1 Basis of preparation**

These accounts have been prepared for the year to 31 March 2023.

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at fair value.

The accounts (financial statements) have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

The accounts are presented in sterling and are rounded to the nearest thousand pounds.

1.2 Income

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

- i) entitlement - arises when a particular resource is receivable or the Charity's right becomes legally enforceable;
- ii) certainty - when there is reasonable certainty that the incoming resource will be received;
- iii) measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.

b) Gifts in kind

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

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

c) Intangible Income

Intangible income (e.g. the provision of free accommodation) is included in the financial statements with an equivalent amount in outgoing resources, if there is a financial cost borne by another party. The value placed on such income is the financial cost of the third party providing the resources.

1. Accounting policies (continued)

1.2 Income (continued)

d) 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 estates that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled.

e) Grants receivable

Grants receivable are receipts from third parties (including NHS bodies) in the furtherance of the Trust's charitable objectives. They are accounted for on an accruals basis where the conditions for their receipt have been met or where a third party has given reasonable assurance that they will make the grant, and they are recognised in the Income Statement.

1.3 Expenditure

The Trust financial statements 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.

a) Cost of generating funds

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

b) Grants payable

Grants payable are payments made to third parties (including NHS bodies) in the furtherance of the Trust's charitable objectives. They are accounted for on an accruals basis where the conditions for their payment have been met or where a third party has a reasonable expectation that they will receive the grant.

c) Management and administrative costs

These are accounted for on an accruals basis and are recharges of appropriate proportions of a number of relevant administrative costs.

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

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 financial statements as a restricted fund. Funds which are not legally restricted but have been designated for use for set purposes at the discretion of the trustees are classified as unrestricted funds.

All transfers between funds are made on the basis of Charity Commission guidance found in the Statement of Recommended Practice in accordance with Financial Reporting Standard in the United Kingdom (Charities SORP FRS 102).

1.5 Investment fixed assets

Investment fixed assets are shown at Fair value. Quoted stocks and shares are included in the Balance Sheet at mid Fair price, ex-div.

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

1. Accounting policies (continued)

1.7 Transfers from other NHS Charities

No funds were received from other NHS Charities in 2022/23 (2021/22, none).

1.8 Reserves

The Charity has a policy that reserves should not be held as a matter of course beyond four years without specific agreement. This policy is regularly reviewed.

1.9 Statement of cash flows

A Statement of cash flows, reconciliation of net income / (expenditure) to net cash flow from operating activities and analysis of cash and cash equivalents has been included as required in the Statement of Recommended Practice Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019).

1.10 Taxation

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

1.11 Cash and cash equivalents

Cash at bank is held to meet the day to day running costs of the charity as they fall due.

1.12 Staff costs and pensions

Southern Health NHS Foundation Trust recharge Southern Health NHS Foundation Trust General Fund (brighterway) for the two members of staff who work for the charity.

Both staff members belong to the NHS Pension Scheme which is an unfunded defined benefit scheme which is accounted for as a defined contribution scheme. The recharge from Southern Health NHS Foundation Trust includes the employee contributions to that scheme. For more information on the NHS Pension Scheme refer to the Southern Health NHS Foundation Trust annual report and accounts.

2. Total donations and legacies

Material incoming resources received by category

	2022/23 Amount received in aggregate £000s	2021/22 Amount received in aggregate £000s
Legacies	23	39
Donations received by the Charity	130	161
Total	153	200

3. Grants payable

	Unrestricted Funds £000s	Restricted Funds £000s	2022/23 Total Funds £000s	2021/22 Total Funds £000s
Patient's welfare and amenities	69	81	150	132
Staff salaries, welfare and amenities	30	21	51	72
Total	99	102	201	204

The Charity made numerous grants and purchases during the financial year.

The Charity does not make grants to individuals. All grants are made to Southern Health NHS Foundation Trust in furtherance of our charitable aims with the exception of grants paid from the St Clements Partnership Fund, which is a restricted fund to be used for the benefit of the St Clements Partnership a GP surgery based in Winchester. Additionally in 2021/22 grants to community groups have been agreed using a grant received from NHS Charities Together specifically for community partnership schemes.

4. Management and Administration Costs

	Unrestricted Funds £000s	Restricted Funds £000s	2022/23 Total Funds £000s	2021/22 Total Funds £000s
Auditor's remuneration	2	3	5	5
Investment Manager's fee	1	3	4	5
Insurance/other fees	7	3	10	3
Administration fee	22	53	75	77
Total	32	62	94	90

Management and administrative costs incurred are allocated directly to a fund if they can be attributed solely to that fund. Costs which can not be directly attributed to a fund are apportioned over all funds. The apportionment is performed at the end of each month and is based on the value of each fund as at that point in time.

No staff or Trustees are employed by the Charity.

5. Investments

	31/3/2023 £000s	31/3/2022 £000s
Fair value at 1 April	565	657
Disposals at carrying value	(152)	(90)
Acquisitions at cost	0	0
Net (loss)/gain on revaluation	(46)	(2)
Fair value at 31st March	367	565
Historic cost at 31st March	359	512
Realised gain on disposal	8	10
Unrealised (loss)/gain on revaluation	(46)	(2)
Net gain	(38)	8

The Charity does not hold any other fixed assets other than the investments shown in the table above.

5. Investments (continued)

The Charity received sale proceeds of £160k for investments disposed of during 2022/23. The portfolios with Sarasin and Partners LLP were valued at £367k at the balance sheet date (2021/22: £565k).

The Corporate Trustee considers that the value of the investments are supported by the detailed underlying assets. Quarterly valuations are provided by the investment managers which are applied to the funds as and when gains and losses arise.

Investment Vehicle	No of Units	31/3/2023 Fair Value £000	Percentage of Total Investment
Sarasins Income & Reserves Fund Class A Inc	263,831	307	84%
Sarasin Income and Reserves Fund Class A Inc	62,655	60	16%
TOTAL		367	100

Fair value at 31st March 2023

	Held in UK £000s	Held outside UK £000	31/3/2023 Total £000s	31/3/2022 Total £000s
Sarasin Fund Class A	168	199	367	565

Analysis of gross income from investments

	Held in UK £000s	Held outside UK £000	31/3/2023 Total £000s	31/3/2022 Total £000s
Sarasin Fund Class A	9	10	19	22

6. Debtors

	31/3/2023 £000s	31/3/2022 £000s
Legacy not yet received	76	64
Prepayment	-	1
Grants due from League of Friends	11	7
Debtors	87	72

7. Creditors: amounts falling due within one year

	31/3/2023 £000s	31/3/2022 £000s
Audit fee due to Knight Goodhead Ltd	5	5
Owed to Southern Health NHS Foundation Trust (Exchequer)	21	23
Deferred Grants	29	-
Total creditors falling due within one year	55	28

There are no creditors falling due after more than one year. Creditors are amounts owed by the Charity. They are measured as the amount that the Charity expects to have to pay to settle the debt.

8. The Funds of the Charity

	Balance 31/3/2022 £000s	Incoming Resources 2022/23 £000s	Resources Expended 2022/23 £000s	Resources Transferred 2022/23 £000s	Gains and Losses 2022/23 £000s	Balance 31/3/2023 £000s
Unrestricted funds	222	24	(131)	0	(14)	101
Restricted funds	447	148	(164)	0	(24)	407
Total	669	172	(295)	0	(38)	508

As at 31 March 2023 the Charity comprises 26 restricted funds (2021/22, 17), and 2 unrestricted funds (2021/22, 2).

	Balance 31/3/2022 £000s	Incoming Resources 2022/23 £000s	Resources Expended 2022/23 £000s	Resources Transferred 2022/23 £000s	Gains and Losses 2022/23 £000s	Balance 31/3/2023 £000s	% of Total Fund
General Charitable Fund	193	23	(114)	0	(12)	90	18%
Trust Staff Wellbeing Campaign Fund	29	1	(17)	0	(2)	11	2%
Petersfield Hospital -R	152	6	(44)	0	(10)	104	20%
MH Capital Projects - R	62	(1)	(6)	0	0	55	11%
Incredible Edible - R	0	32	(3)	0	1	30	6%
Covid-19 Staff Fund - R	50	1	(26)	0	(3)	22	4%
Romsey Hospital - R	41	1	(17)	0	(3)	22	4%
Bluebird Courtyards - R	23	1	(3)	0	(2)	19	4%
ICS St Clements Partnrshp	20	1	(3)	0	(1)	17	3%
Melbury Garden Fund - R	20	1	(3)	0	(1)	17	3%
Fordingbridge Hospital - R	21	1	(5)	0	(1)	16	3%
Alton Hospital - R	0	15	0	0	0	15	3%
Recipe Book - R	0	14	(1)	0	0	13	3%
Health, Healing and Hope - R	0	12	(1)	0	0	11	2%
Hollybank - R	0	11	0	0	0	11	2%
MH Drop in Grant - R	4	8	(1)	0	0	11	2%
Melbury Garden Kingsley - R	11	0	(2)	0	(1)	8	2%
Ravenswood Hospital - R	14	0	(5)	0	(1)	8	2%
Lymington Scanning Equip - R	10	0	(1)	0	(1)	8	2%
Palliative Care Team - R	11	0	(3)	0	(1)	7	1%
Traveller Grant - R	3	5	(2)	0	0	6	1%
Andover WMH Gym - R	0	3	0	0	0	3	1%
Elmleigh Garden Fund - R	3	0	0	0	0	3	1%
Parklands Gdn Project -R	2	0	(1)	0	0	1	0%
LoF Recharges - R	0	37	(37)	0	0	0	0%
TOTAL	669	172	(295)	0	(38)	508	100%

The restricted funds are indicated by the "R" at the end of the fund title. The purpose of the funds are set out below;

- General Charitable Fund for any project which fulfils the Charity's purpose
- Trust Staff Wellbeing Campaign Fund for any project which supports staff health and wellbeing
- Petersfield Hospital - R for any project which fulfils the Charity's purpose based at Petersfield Hospital
- MH Capital Projects - R for any capital project which fulfils the Charity's purpose at one of our mental health units
- Incredible Edible - R for growing/garden project funded by NHS Charities Together
- Covid-19 Staff Fund - R staff wellbeing funded by NHS Charities Together
- Romsey Hospital - R for any project which fulfils the Charity's purpose based at Romsey Hospital
- Bluebird Courtyards - R for garden projects at Bluebird House funded by NHS Charities Together
- ICS St Clements Partnrshp - R for any project which fulfils the Charity's purpose based at St Clements Partnership
- Melbury Garden Fund - R for garden projects based at Melbury Lodge part funded by NHS Charities Together
- Fordingbridge Hospital - R for any project which fulfils the Charity's purpose based at Fordingbridge Hospital
- Alton Hospital - R for any project which fulfils the Charity's purpose based at Alton Hospital
- Recipe Book - R Healthy Recepte book prjoect funded by NHS Charities Together
- Health, Healing and Hope - R For well being outside spaces funded by NHS Charities Together
- Hollybank - R for any project which fulfils the Charity's purpose based at Hollybank Unit
- MH Drop in Grant - R for mental health drop in centre funded by NHS Charities Together
- Melbury Garden Kingsley - R for garden projects based at Melbury Lodge funded by NHS Charities Together
- Ravenswood Hospital - R for any project which fulfils the Charity's purpose based at Ravenswood Hospital
- Lymington Scanning Equip - R for medical scanning equipment at Lymington Hospital
- Palliative Care Team - R for any project which fulfils the Charity's purpose based within the Palliative Care Team
- Traveller Grant - R for traveller project funded by NHS Charities Together
- Andover WMH Gym - R For gym equipment at Andover War Memorial Hospital
- Elmleigh Garden Fund - R for garden projects at Elmleigh
- Parklands Gdn Project - R for garden projects based at Parklands Hospital
- LoF Recharges - R for any charitable project agreed for funding by a League of Friends organisation

9. Contingencies

No contingent losses or gains have been included in the financial statements (2021/22: nil).

10. Commitments

Southern Health NHS Foundation Trust General Fund (brighterway) has agreed projects to the value of £80k (2021/22: £60k) which have not been spent as at 31 March 2023.

11. Liabilities and provisions

No provisions have been included in this set of financial statements (2021/22: nil).

12. Corporate Trustee and connected persons transactions

Board members of the NHS Foundation Trust have not received any emoluments in respect of their services to the Charity on behalf of the Corporate Trustee.

No expenses have been paid to or on behalf of board members of the NHS Foundation Trust acting on behalf of the Corporate Trustee.

13. Post Balance Sheet events

From 1 April 2024 it is probable that Solent NHS Trust will merge in Southern Health NHS Foundation Trust. It is anticipated that the funds currently held by Solent NHS Charity (1053431) will transfer into the Charity at this time.

14. Related party transactions

Southern Health NHS Foundation Trust General Fund (brighterway) has made revenue payments to the Southern Health NHS Foundation Trust where the Trust Board acts on behalf of the Corporate Trustee. This is because charitable expenditure is initially incurred by Southern Health NHS Foundation Trust, then reimbursed from the charitable fund bank account. At the Balance Sheet date, due to a timing difference between the receipt of a donation in the Southern Health NHS Foundation Trust's bank account on behalf of the Charity and the purchase of equipment, reimbursements from the Charity to Southern Health NHS Foundation Trust exceeded expenditure, resulting in the Charity owing Southern Health NHS Foundation Trust £21k (2021/22: £23k).

Details of all Southern Health NHS Foundation Trust General Fund's related party transactions are below:

During the year 2022/23 £201k (2021/22: £204k) direct charitable expenditure was made via grants to Southern Health NHS Foundation Trust. Management and administrative costs of 2022/23 £94k (2021/22: £90k) in support of the charity's grant making activities were also recharged, a breakdown of which can be found in Note 4.

15. Consolidation of the Charity's financial statements with its parent's financial statements

The immediate and ultimate parent undertaking is Southern Health NHS Foundation Trust. The Charity's financial statements have not been consolidated with the parent's financial statements on the basis of materiality.

HAMPSHIRE AND ISLE OF WIGHT HEALTHCARE NHS FOUNDATION TRUST CHARITY

England & Wales - Charity number 1089307

Accounts



SOUTHERN HEALTH NHS FOUNDATION TRUST

General Fund

Annual Report and Financial Statements

For the Year Ended 31 March 2022

Registered Charity No. 1089307

SOUTHERN HEALTH NHS FOUNDATION TRUST GENERAL FUND

Annual Report and Financial Statements for the Year Ended 31 March 2022

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SOUTHERN HEALTH NHS FOUNDATION TRUST
GENERAL FUND ANNUAL REPORT AND FINANCIAL
STATEMENTS FOR 2021/22

**CORPORATE TRUSTEE'S REPORT FOR THE FINANCIAL YEAR ENDED
31 MARCH 2022**

INTRODUCTION

This is the Charity's Annual Report together with the audited Financial Statements for the year ended 31 March 2022.

The Charity's annual report and financial statements for the year ended 31 March 2022 have been prepared on behalf of the Corporate Trustee in accordance with Section 130 of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. The Charity's annual report and financial statements include all the separately established funds for which Southern Health NHS Foundation Trust is the main beneficiary.

The Charity is registered as Southern Health NHS Foundation Trust General Fund with the working name of "brighterway", registration number 1089307, with its registered and principal offices at Tatchbury Mount, Calmore, Southampton, SO40 2RZ.

PURPOSE OF THE CHARITY

'To support in providing an enhanced experience for patients and staff which contributes to improving health and wellbeing.'

OUR VISION

Helping those cared for by Southern Health lead the best life they can.

OUR MISSION

*The Charity aims to improve and enhance service user and staff experience by supporting projects that go above and beyond NHS funding.
This is achieved by grant making and funding towards projects, improvements and initiatives brought forward from service users, staff and volunteers.*

THE CHARITY'S ACTIVITIES DURING 2021/22

During 2021/22, the Charity received donations and grants totalling £200,000 made by individuals, companies, NHS Charities Together and League of Friends. This included grants from NHS Charities Together totalling £52,900 for garden projects and community grants, donations from Lymington Hospital Friends totalling £38,000 towards medical and gym equipment and donations from the Petersfield Hospital League of Friends of £15,000 for multiple pieces of equipment.

Fundraising events organised by the Charity entry into the ABP Southampton Marathon and an online Christmas raffle. Our supporters have continued to be amazing and supported the Charity through personal challenges including marathon runs, abseiling, step challenges, country and garden walks.

The Charity revalued a legacy not yet received during 2021/22 increasing its value by £39,000.

The Charity has also recruited five Charity Champions across the Trust. These are members of staff who work for the Trust who raise awareness of the Charity and the work that we do in their normal working areas.



Jon's Birthday Spinnaker Tower Abseil

Jon Pritchard chose to fundraise for brighterway by abseiling down Spinnaker Tower for his birthday. In lieu of receiving gifts, he asked for donations to be made to the Charity.

Asked whether he would do it again Jon said, "I'm still absorbing this years' experience and continue to be thankful for the incredible donations people have so kindly given. All in all, it was a great thing to do and is quite honestly one I'd be happy to do again".

Jon on the Spinnaker Tower July 2021

Charitable funds have been used during the year to contribute towards a wide range of projects including: -

- Wellbeing items for staff across the Trust
- Staff room and kitchen items for staff across the Trust
- Physio equipment at Petersfield Hospital
- 3 new RITA (Reminiscence Interactive Therapy Activities) systems and a RITA upgrade at Petersfield Hospital, Gosport War Memorial Hospital, Parklands Hospital and Alton Hospital
- Southampton CMHT (Community Mental Health Team) staff room improvements
- Sponsored an investigation into factors influencing black, Asian and minority ethnic communities' access to mental health support groups and mental health services in Southampton
- Austen House Summer Festival
- Bike rack at Moorgreen Hospital
- Numerous Christmas related items across the Trust
- Exercise equipment at Parklands Hospital
- Patient activity equipment at Elmleigh
- Numerous teams' wellbeing and away days across the Trust
- Community Touch Network engagement project
- Other small garden and green space projects throughout the Trust.

The Charity also gave education and training grants to provide staff with greater knowledge and skills to deliver better outcomes for patients, over and above the standard NHS training.



Brighterway Christmas project

During December 2021 the Charity donated 52 boxes of goodies across Southern Health's inpatient wards. The boxes included a wide variety of items including craft sets, Christmas decorations, health and wellbeing items as well as the odd festive treat.

Costing nearly £16,000 in total, the boxes have been a big hit with their recipients.

Hazel Harris, Berrywood Ward

Administrator from the Western Community Hospital commented:

'We are overjoyed to receive such generous donations. After such a difficult 18 months, it means the world to patients and staff to be able to decorate our wards and get into the festive spirit. It's always a difficult time for our patients to be away from their loved ones, but these boxes make it a little easier. Thank you brighterway!'

REVIEW OF FINANCES, ACHIEVEMENTS AND PERFORMANCE

The net assets of the Charity as at 31 March 2022 were £669,000 (2020/21: £733,000) an overall decrease of £64,000 in the year.

The Charity's donations and investment income totalled £222,000 (2020/21: £377,000).

The investment portfolio made an overall gain of £8,000 in 2021/22 (2020/21: £101,000 gain). The portfolio's performance fluctuated throughout the year reacting to volatile general market conditions caused by many factors including the uncertainty as a result of the Covid-19 pandemic and the conflict in Ukraine.

Total expenditure in the year was £294,000 (2020/21: £263,000). This comprised expenditure on direct charitable activities of £204,000 (2020/21: £183,000) and £90,000 of management and administrative costs (2020/21: £80,000).

THE CHARITY'S BALANCE SHEET

Net assets of £669,000 of the Charity (2020/21: £733,000) comprise the following items:

	2021/22	2020/21
	£'000	£'000
Investments with the investment manager	565	657
Cash held in Trust's charitable fund bank accounts	60	67
Debtors	72	25
Creditors	(28)	(16)
Total	669	733

INVESTMENTS

The Charity complies with the investment powers detailed in its governing document, in addition to the powers given to it by the Trustee Act 2000.

The Corporate Trustee continued to invest all its surplus funds with Sarasins and Partners LLP.

The Charity invests in the climate active endowment fund. The fund is an investment solution supportive of the Paris Agreement and in addition to existing investment restrictions (tobacco, armaments, alcohol, gambling and pornography) the fund avoids companies involved in tar sands and thermal coal production.

FUTURE PLANS

The Charity continues to engage with patients and its staff to identify areas of greatest need for potential charitable fund support.

During 2022/23, the Charity will be building capacity within the Trust's NHS services to go above and beyond what is expected and work with patients and staff to identify actions to help those cared for by Southern Health lead the best life they can. Priority areas of focus for grants in 2022/23 include projects which support the following:

- Staff wellbeing
- Making connections and reducing isolation and loneliness
- Support for inequalities of health and ethnic minority communities
- Carers and young carers support
- Domestic violence awareness
- Young people with mental health needs
- Restoration projects including green spaces for therapeutic engagement
- Music therapy
- Health promotion and healthier lives

The Charity will continue to raise funds with the local community and League of Friends partners to support local care. We would like to think more creatively, using new methods, practices, partners and collaborators who are able to help us achieve our vision and mission.

The Charity is exploring new ways to engage with the local communities. We are aiming to raise funds by:

- Applying for Grants where appropriate
- Applying for Charity of the Year
- Increasing the level of personal donations via JustGiving and regular giving support from services user families and friends
- Continue to promote regular monthly giving from staff via Pennies from Heaven and/or Charities Aid Foundation
- Developing Corporate Partnerships including Regular giving via Pennies from Heaven
- Fundraising and sponsorship from local companies and sports teams
- Using volunteers to assist with fundraising opportunities.
- Continue with our divisional fundraising campaign - Brighterway Annual Fundraising Divisional Award (BAFDA)
- Lottery
- Promoting through QR codes
- Review national fundraising campaigns e.g., 24 Peaks Challenge
- Increasing potential legacies

FUNDRAISING

The Head of Charity and fund administrator organise and co-ordinate fundraising activities of our supporters on behalf of the Charity. The Charity does not use professional fundraisers or involve commercial participators. The charity is required to report whether there have been any complaints about fundraising, and we are pleased to confirm that there have been none.

Staff members of Southern Health NHS Foundation Trust and members of the public are able to fundraise on behalf of the Charity. A fundraising guide is available for all fundraisers on the Charity website to ensure all fundraising activities are carried out safely and in accordance with fundraising regulations.

The Charity does not carry out direct marketing to individuals.



HARDDRIVE – the UK's leading eighties synth pop tribute act – recently paid their own special tribute to local NHS staff, raising more than £1,000 to thank them for their pandemic efforts.

Vocalist Vic Woods, along with keyboard and backing vocals bandmate Kevin McManus, contacted Southern Health's charity brighterway earlier this year to invite a number of the local NHS Trust's staff to a charity gig at Gosport's Carisbrooke Arms. As the band

explained, the concert – which was organised to raise much needed funds for Brighterway – was a unique way of "showing our appreciation for our brilliant NHS staff."

"Tina and Darren, the managers of the Carisbrooke Arms pub came up with the idea of the gig being a ticketed event for a charity of HARDDRIVE's choice. They were quick to agree that it should be an NHS staff charity – and that's where we came in! Kevin's employer, ULTRA Electronics, also generously pledged money as part of the fundraiser and we couldn't be more delighted or thankful with the overall sum raised!"

In total, the gig raised £844.57 and, combined with ULTRA Electronic's kind £250 donation, the grand sum was £1094.57 – an amount which is set to help staff working in the Gosport area, specifically NHS staff at Gosport War Memorial Hospital.

TRUSTEE'S AND RELATED PARTIES

The Southern Health NHS Foundation Trust is the Corporate Trustee of the fund, governed by the law applicable to Trusts, principally the Trustee Act 2000 and the Charities Act 2011. The directors who acted on behalf of the Corporate Trustee from 1 April 2021 within the Trust were:

Trustee	Period of Office
Michael Bernard	Appointed 14 May 2019
Lynne Hunt	Appointed 3 July 2017
David Kelham	Appointed 14 July 2017
David Monk	Appointed 14 July 2017 to 13 July 2021
Jennifer Bremner	Appointed 14 July 2017
Dr David Hicks	Appointed 1 January 2018
Robert Goldsmith	Appointed 1 October 2018 to 5 October 2021
Dr Subashini M	Appointed 19 January 2021
Ade Williams	Appointed 12 February 2021
Dr Kevin Cleary	Appointed 28 April 2022
Paula Anderson	Appointed 1 June 2016
Paula Hull	Appointed 1 July 2017
Ron Shields	Appointed 8 June 2020
Paul Draycott	Appointed 1 January 2018
Dr Karl Marlowe	Appointed 9 April 2018 to 30 April 2021
Kate FitzGerald	Appointed 14 May 2019
Grant Macdonald	Appointed 4 November 2019 to 19 March 2022
Heather Mitchell	Appointed 5 August 2019
Dr Stephen Tomkins	Appointed 4 May 2021
Eugene Jones	Appointed 1 April 2022

The Directors act on behalf of the Corporate Trustee by virtue of being on the Trust's Board. The Chair and Non-Executive Directors are appointed by the Council of Governors. The Chief Executive is appointed by the Non-Executive Directors and this decision is approved by the Council of Governors. Executive Directors are appointed by the Board.

Neither the Corporate Trustee, the directors acting on its behalf, nor their connected persons have received remuneration or expenses from the Charity in either this year or prior years.

As the Trust is the Corporate Trustee of the Charity, Southern Health NHS Foundation Trust itself is classified as a related party.

DAY TO DAY MANAGEMENT

The directors, on behalf of the Corporate Trustee, have an approved policy for the day to day management of the Charity covering income and expenditure arrangements.

The Trust Board has devolved responsibility for the on-going management of funds to a sub-committee of the Board (the Charitable Funds Committee) which administers the funds on behalf of the Corporate Trustee and monitors the expenditure and investments of the Charity. The policy delegates day-to-day management of the Charity to specified officers of the Southern Health NHS Foundation Trust, unless expenditure on a particular project is in excess of £25,000, when approval by the Charitable Funds Committee acting on behalf of the Trust Board is also required.

The Committee has clearly defined terms of reference which were agreed by the Trust Board – these include monitoring the changing requirements stemming from charities legislation, supervision of the investments arrangements and consideration and mitigation of risk. Its members during 2021/22 were three non-executive directors, one of whom chairs the Committee, the Finance Director and the Director of Nursing & Allied Health Professionals. Attendees being Michael Bernard, David Kelham, Kate FitzGerald, Paula Anderson and Paula Hull.

Under the Trust's Scheme of Delegation the Southern Health NHS Foundation Trust's Director of Nursing & Allied Health Professionals is responsible for the day-to-day management of the Charity. The address for correspondence is 7 Sterne Road, Tatchbury Mount Hospital, Calmore, Southampton SO40 2RZ. Expenditure can be approved according to the limits specified in the section entitled Grant Making Policy below.

Administrative services for the fund are provided by officers of the Southern Health NHS Foundation Trust. This ensures that advice and support are given to account managers and the Charitable Funds Committee is consistent. Further detail is in Note 4 of the Annual Accounts.

The Trust Board, on behalf of the Corporate Trustee, employed the following professional advisers during the financial year:

- **Bankers**

National Westminster Bank PLC
Southampton High Street Branch
12 High Street
Southampton
SO14 2BF

- **Investment Advisers**

Sarasins & Partners LLP
Juxon House
100 St Paul's Churchyard
London
EC4M 8BU

- **Independent Auditors**

Knight Goodhead Ltd
7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire
SO53 3DA

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was established using the Charity Commissioners for England and Wales model declaration of trust.

The Corporate Trustee fulfils its legal duty by having due regard to Charity Commission guidance on public benefit as given in Section 17 of the Charities Act 2011 and by ensuring that funds are spent in accordance with the fund objectives by designating funds, thereby respecting donors' wishes and expectations.

The funds are predominantly the general fund plus specific restricted funds which comply with the donors' wishes.

Donations received from the Leagues of Friends or other registered charities to fund specific projects are receipted into the appropriate restricted fund and matched with the corresponding spend.

If services are transferred to a new provider, the funds are also transferred for the continued benefit of the patients or users of that service.

New executive and non-executive directors are made aware of their responsibilities as Board members on behalf of the Corporate Trustee by means of the Trust's charitable funds policy which is published on the Trust's website.

RISK MANAGEMENT

A risk register is maintained by the Trust and is regularly reviewed.

The Corporate Trustee is not aware of any major risks to which the Charity is exposed. The only areas of risk that it has identified are related to:

Financial Risk

The Trust's investment policy and the need for clear financial procedures to be followed by staff within the Southern Health NHS Foundation Trust. The Corporate Trustee considers that it has mitigated these risks through its Charitable Funds Investment Policy and the issue of Financial Procedures guidelines.

One of the investment risks identified is that which can occur when the Corporate Trustee invests a proportion of surplus funds in the stock market which can result in losses if the market is falling. The Corporate Trustee mitigates this risk by using firms of investment managers to give professional advice and who are expected to take appropriate action in such circumstances.

In addition, the Trust mitigates risk by recognising and accounting for unrealised losses as and when they arise.

Governance Risk

Southern Health NHS Foundation Trust is the Corporate Trustee of the Charity and its Executive and Non-executive Directors are responsible for the governance of the Charity. Papers are sent out in advance of Charitable Funds Committee meetings, then discussed at the meeting, following which decisions are minuted and communicated to the fund holders.

Reputation Risk

The investment managers are obliged to operate according to the Trust's investment policy which states that no investments are made in tobacco stocks, nor companies that derive more than 10% of their turnover from alcohol, arms manufacture and trading, gambling and pornography.

PARTNERSHIP WORKING

Southern Health NHS Foundation Trust is the Charity's beneficiary and is a related party by virtue of being Corporate Trustee of the Charity. By working closely with the Trust, the Charity ensures that funds are used to best effect, after taking into account the main activities, objectives, strategies and plans of the Trust over the short, medium and long term.

GRANT MAKING POLICY

Grants are made in accordance with charity law, the stated objectives of the Charity and the wishes of donors.

A policy on charitable funds together with the Corporate Trustee's Scheme of Delegation is published which requires all proposed expenditure to be reviewed and approved at the appropriate level. The following limits are currently specified:

Expenditure/grants up to £1,000	Head of Charity or Nominated Senior Accountant
Expenditure/grants up to £5,000	Head of Patient Experience or successor
Expenditure/grants up to £10,000	Board Director
Expenditure/grants up to £25,000	Chief Executive
Expenditure/grants over £25,000	Charitable Funds Committee acting on behalf of the Southern Health NHS Foundation Trust Board.

All charitable expenditure incurred in 2021/22 was approved in accordance with the above protocol. To ensure value for money, applications for charitable funding grants include questions about the purpose of the project, the impact the funding will have and the beneficiaries of that project. Whilst considering grant applications our Corporate Trustee's board and, particularly, the members of the charitable funds committee have regard to the Charity Commission's guidance on public benefit.

RESERVES POLICY

The Corporate Trustee has a policy that reserves should not be held as a matter of course beyond four years and that their specific approval has to be obtained if an officer feels that a case may be justified. To date no such case has been made. This policy is regularly reviewed.

Reserves are only held in order to finance charitable fund expenditure plans for the next four years. Directors across the Trust are charged with formulating expenditure plans for the funds in conjunction with their services.

OTHER

As the Charity has a Corporate Trustee it is, in accounting terms, controlled by Southern Health NHS Foundation Trust and it therefore its subsidiary. Financially, the Charity is not material to Southern Health NHS Foundation Trust, so it is not consolidated into the Foundation Trusts accounts.

This is not a decision made in perpetuity, because Southern Health NHS Foundation Trust remains the immediate and ultimate parent but is rather a judgement that will need to be made annually based on the relative values of the two entities. Based on the above Southern Health NHS Foundation Trust took the decision not to consolidate the Financial Statements for 2021/22.

FINALLY

The Corporate Trustee would like to sincerely thank the League of Friends, service users, patients, relatives, carers, staff and the wider community for their kind generosity. Without their continued support, it would not have been possible for the Charity to have achieved what it has to benefit service users, patients and staff.

Signed:



.....
Paula Anderson
Finance Director & Deputy Chief Executive
Southern Health NHS
Foundation Trust

Date 11th October 2022



.....
Michael Bernard
Chair, Charitable Funds Committee
Southern Health NHS
Foundation Trust

Date 11th October 2022



Website – www.brighterway.org.uk



@SHFTBrighterway



@Brighterwaycharity



Brighterway



SOUTHERN HEALTH NHS FOUNDATION TRUST GENERAL FUND

**FUNDS HELD ON TRUST
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022**

FOREWORD TO THE FINANCIAL STATEMENTS

The Corporate Trustee presents the Charitable Fund Annual Report together with the financial statements for the year ended 31 March 2022, prepared in accordance with Section 130 of the Charities Act 2011 and The Charities (Accounts and Reports) Regulations 2008.

STATUTORY BACKGROUND

Southern Health NHS Foundation Trust is the Corporate Trustee of the Southern Health NHS Foundation Trust General Fund under paragraph 16c of Schedule 2 of the NHS and Community Care Act 1990.

The Southern Health NHS Foundation Trust General Fund is registered with the Charity Commission, registration number 1089307.

MAIN PURPOSE OF THE SOUTHERN HEALTH NHS FOUNDATION TRUST GENERAL FUND

The main purpose of the Southern Health NHS Foundation Trust General Fund is to support in providing an enhanced experience for patients, carers and staff which contributes to improving health and wellbeing, wholly or mainly for the services provided by the Southern Health NHS Foundation Trust.

Statement of Trustee's Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by the Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (effective 1 January 2019);
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgements and estimates which are reasonable and prudent;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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

The financial statements on pages 20 to 29 were approved on behalf of the Corporate Trustee on 11th October 2022 and signed on its behalf by:

Signed: 
.....
Michael Bernard
Chair, Charitable Funds Committee

Date: 11th October 2022



Independent Auditors' Report to the Trustees of Southern Health NHS Foundation Trust General Fund for the year ended 31 March 2022

Opinion

We have audited the financial statements of Southern Health NHS Foundation Trust General Fund (the "Charity"), for the year ended 31 March 2022, which comprise the Statement of Financial Activities, Balance Sheet, Cash flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable to the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2022, and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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



Independent Auditors' Report to the Trustees of Southern Health NHS Foundation Trust General Fund for the year ended 31 March 2022

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.



Independent Auditors' Report to the Trustees of Southern Health NHS Foundation Trust General Fund for the year ended 31 March 2022

Auditor's responsibilities for the audit of the financial statements

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

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

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

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We identified the laws and regulations applicable to the Charity through discussions with trustees and other management and we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships, tested journal entries to identify unusual transactions and investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.



SOUTHERN HEALTH NHS FOUNDATION TRUST GENERAL FUND ANNUAL REPORT AND
FINANCIAL STATEMENTS 2021/22

Independent Auditors' Report to the Trustees of Southern Health NHS Foundation Trust General Fund for the year ended 31 March 2022

Auditor's responsibilities for the audit of the financial statements continued

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Knight Goodhead Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

CJ Goodhead FCA

Senior Statutory Auditor

For and on behalf of:

KNIGHT GOODHEAD LIMITED

Statutory Auditor and

Chartered Accountants

Date: 20 October 2022

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire, SO53 3DA

Statement of Financial Activities for the Year Ended 31st March 2022							
	Note	2021/22 Unrestricted Funds £000s	2021/22 Restricted Funds £000s	2021/22 Total Funds £000s	2020/21 Unrestricted Funds £000s	2020/21 Restricted Funds £000s	2020/21 Total Funds £000s
Income and Endowments from:							
Donations and legacies							
Legacies	2	0	39	39	4	40	44
Donations	2	31	130	161	61	248	309
Total Donations and Legacies	2	31	169	200	65	288	353
Investment income		8	14	22	10	14	24
Total Incoming Resources		39	183	222	75	302	377
Expenditure:							
Charitable activities:							
Grants payable	3	(63)	(141)	(204)	(36)	(147)	(183)
Management and administration	4	(36)	(54)	(90)	(37)	(43)	(80)
Total Expenditure		(99)	(195)	(294)	(73)	(190)	(263)
Net Gains / (Losses) on Investments	6	4	4	8	49	52	101
Net Income / (Expenditure) before Transfers		(56)	(8)	(64)	51	164	215
Transfer of funds to other NHS charities	5	0	0	0	(7)	0	(7)
Net Movement in Funds		(56)	(8)	(64)	44	164	208
Reconciliation of Funds:							
Fund balances brought forward at 1 April		278	455	733	234	291	525
Fund Balances Carried Forward at 31 March		222	447	669	278	455	733

The notes at pages 23 to 29 form part of the financial statements.

All results derive from continuing operations. All gains and losses recognised in the year are included in the Statement of Financial Activities.



Elmwood Ward, Parkland's Hospital at Southern Health NHS Foundation Trust is an Older Persons Mental Health Acute 14 bedded unit for patients with dementia where support is provided 24 hours a day, 7 days a week.

Brighterway provided funding for a RITA (*Reminiscence Interactive Therapy Activities*) system for the ward.

There are many different categories within the RITA package. Each category contains multiple apps which can be scrolled through and accessed with a single tap, this can be a shared activity or patients can have their own named passworded files.

User accounts on the RITA are easy for patients to access, there is a default 'Guest' account which can be used for just everyday access, or a more personal account where a patient can create their own account with a password where any favourite games, films, pictures etc will be saved.

There are many films and different kinds of music stored on the RITA with a wide variety for all tastes.

Julie Bowles, Activity Coordinator involved in the project, said "Seeing the patients, along with some family members and staff have fun together enjoying the RITA made me feel really proud! The RITA is being used to try and bring all together especially with the bingo game and the karaoke brings fun and smiles to the ward, Patients appear to be generally enjoying themselves and this has proven really beneficial for their wellbeing."

Cathy Roberts Modern Matron commented "Moments to treasure seeing a dementia patient utilise the system and having a big smile with meaning and full engagement"

Balance Sheet as at 31st March 2022							
	Note	31/3/22 Unrestricted Funds £000s	31/3/22 Restricted Funds £000s	31/3/2022 Total Funds £000s	31/3/21 Unrestricted Funds £000s	31/3/21 Restricted Funds £000s	31/3/2021 Total Funds £000s
Fixed Assets							
Investments	6	187	378	565	249	408	657
Total Fixed Assets		187	378	565	249	408	657
Current Assets							
Debtors	7	3	69	72	0	25	25
Cash at bank and in hand		42	18	60	25	42	67
Total Current Assets		45	87	132	25	67	92
Creditors: Amounts falling due within one year	8	(10)	(18)	(28)	(6)	(10)	(16)
Net Current Assets		35	69	104	19	57	76
Total Assets Less Current Liabilities		222	447	669	268	465	733
Net Assets		222	447	669	268	465	733
The Funds of the Charity:	9						
Restricted income funds			447	447		455	455
Unrestricted income funds		222		222	278		278
Total Charity Funds		222	447	669	278	455	733

The notes at pages 23 to 29 form part of the financial statements.

The financial statements on pages 20 to 29 were approved by on behalf of the Trust Board on 11th October 2022

Signed: 
 Michael Bernard
 Chair, Charitable Funds Committee

Date: 11th October 2022



Staff wellbeing box at April House

Emma Hazeldene Senior Healthcare Support Worker and Wellbeing Champion at April House contacted the Charity for help with funding wellbeing items for the Team.

Emma commented, "Being a wellbeing champion for the service I was trying to think creatively of ways to support staff wellbeing ...In the first instance, all staff were emailed asking for ideas of what they would like to have within their wellbeing box. Once I received the ideas, I was able to go 'window shopping' with the list to enable me to cost the items for the initial box and for replenishment before applying for funding from the Brighterway Charity.

The funding was approved very quickly, and I was able to purchase virtually everything that was requested which was fantastic!

Within April House, the items were split into two boxes. The first was something to have in work such as luxury biscuits, coffee, hot chocolate, sweets and herbal teas. The second box contained items that could be taken home or used in offices away from clients. This included room infusers, bath bombs, face masks, cosy socks,

candles etc.

'The Bluebell rooms' in Portsmouth received a box containing a mixture of everything. Finally, some items were selected and delivered to a colleague who is recovering at home following an illness. No-one in the team was left out!"

Staff at April house commented,

"It was nice to put the cosy socks on. With the windows being open in the office, it made my feet feel snugly and warm"

"Big thank you to Emma for organising the wellbeing box for the team. It was the boost the team needed when we are all under massive pressure from the current COVID climate. It was a nice topic of discussion for the team, and to be able to take time to pick what we wanted. I cannot wait to use my salt candle holder and face mask! It made my week, and a reed diffuser made our office smell great."

Statement of Cash Flows for the year ended 31 March 2022

Reconciliation of net income / (expenditure) to net cash flow from operating activities

	Note	2021/22 £000	2020/21 £000
Net income (expenditure) for the reporting period (as per the Income Statement)		(64)	208
Adjustments for:			
Realised (Gains)/losses on investments	6	(10)	-
Dividends, interest and rents from investments	6	(22)	(24)
Loss/(profit) on the unrealised loss/(gain)	6	2	(101)
(Increase) in debtors	7	(47)	(25)
Increase/(Decrease) in creditors	8	12	(26)
Net cash provided by (used in) operating activities		(129)	32
	Note	2021/22 £000	2020/21 £000
Cash flows from operating activities:			
<i>Net cash provided by (used in) operating activities</i>	See above	(129)	32
Cash flows from investing activities			
Dividends, interest and rents from investments	6	22	24
Proceeds from sale of investments	6	100	-
<i>Net cash provided by (used in) investing activities</i>		122	24
Change in cash and cash equivalents in the reporting period		(7)	56
Cash and cash equivalents at the beginning of the reporting period		67	11
Cash and cash equivalents at the end of the reporting period		60	67

Analysis of cash and cash equivalents

		2021/22 £000	2020/21 £000
Total cash and cash equivalents		60	67

Notes to the Financial Statements

1. Accounting policies

1.1 Basis of preparation

These accounts have been prepared for the year to 31 March 2022.

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at fair value.

The accounts (financial statements) have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

The accounts are presented in sterling and are rounded to the nearest thousand pounds.

1.2 Income

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

- i) entitlement - arises when a particular resource is receivable or the Charity's right becomes legally enforceable;
- ii) certainty - when there is reasonable certainty that the incoming resource will be received;
- iii) measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.

b) Gifts in kind

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

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

c) Intangible Income

Intangible income (e.g. the provision of free accommodation) is included in the financial statements with an equivalent amount in outgoing resources, if there is a financial cost borne by another party. The value placed on such income is the financial cost of the third party providing the resources.

1. Accounting policies (continued)

1.2 Income (continued)

d) 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 estates that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled.

e) Grants receivable

Grants receivable are receipts from third parties (including NHS bodies) in the furtherance of the Trust's charitable objectives. They are accounted for on an accruals basis where the conditions for their receipt have been met or where a third party has given reasonable assurance that they will make the grant, and they are recognised in the Income Statement.

1.3 Expenditure

The Trust financial statements 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.

a) Cost of generating funds

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

b) Grants payable

Grants payable are payments made to third parties (including NHS bodies) in the furtherance of the Trust's charitable objectives. They are accounted for on an accruals basis where the conditions for their payment have been met or where a third party has a reasonable expectation that they will receive the grant.

c) Management and administrative costs

These are accounted for on an accruals basis and are recharges of appropriate proportions of a number of relevant administrative costs.

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

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 financial statements as a restricted fund. Funds which are not legally restricted but have been designated for use for set purposes at the discretion of the trustees are classified as unrestricted funds.

All transfers between funds are made on the basis of Charity Commission guidance found in the Statement of Recommended Practice in accordance with Financial Reporting Standard in the United Kingdom (Charities SORP FRS 102).

1.5 Investment fixed assets

Investment fixed assets are shown at Fair value. Quoted stocks and shares are included in the Balance Sheet at mid Fair price, ex-div.

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

1. Accounting policies (continued)

1.7 Transfers from other NHS Charities

No funds were received from other NHS Charities in 2021/22 (2020/21, none).

1.8 Reserves

The Charity has a policy that reserves should not be held as a matter of course beyond four years without specific agreement. This policy is regularly reviewed.

1.9 Statement of cash flows

A Statement of cash flows, reconciliation of net income / (expenditure) to net cash flow from operating activities and analysis of cash and cash equivalents has been included as required in the Statement of Recommended Practice Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019).

1.10 Taxation

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

1.11 Cash and cash equivalents

Cash at bank is held to meet the day to day running costs of the charity as they fall due.

1.12 Staff costs and pensions

Southern Health NHS Foundation Trust recharge Southern Health NHS Foundation Trust General Fund (brighterway) for the two members of staff who work for the charity.

Both staff members belong to the NHS Pension Scheme which is an unfunded defined benefit scheme which is accounted for as a defined contribution scheme. The recharge from Southern Health NHS Foundation Trust includes the employee contributions to that scheme. For more information on the NHS Pension Scheme refer to the Southern Health NHS Foundation Trust annual report and accounts.

2. Total donations and legacies

Material incoming resources received by category

	2021/22 Amount received in aggregate £000s	2020/21 Amount received in aggregate £000s
Legacies	39	44
Donations received by the Charity	161	309
Total	200	353

3. Grants payable

	Unrestricted Funds £000s	Restricted Funds £000s	2021/22 Total Funds £000s	2020/21 Total Funds £000s
Patient's welfare and amenities	43	89	132	126
Staff salaries, welfare and amenities	20	52	72	57
Total	63	141	204	183

The Charity made numerous grants and purchases during the financial year.

The Charity does not make grants to individuals. All grants are made to Southern Health NHS Foundation Trust in furtherance of our charitable aims with the exception of grants paid from the St Clements Partnership Fund, which is a restricted fund to be used for the benefit of the St Clements Partnership a GP surgery based in Winchester. Additionally in 2021/22 grants to community groups have been agreed using the grant received from NHS Charities Together specifically for community partnership schemes in response to the Covid-19 pandemic.

4. Management and Administration Costs

	Unrestricted Funds £000s	Restricted Funds £000s	2021/22 Total Funds £000s	2020/21 Total Funds £000s
Auditor's remuneration	2	3	5	5
Investment Manager's fee	2	3	5	5
Insurance/other fees	2	1	3	1
Administration fee	30	47	77	69
Total	36	54	90	80

Management and administrative costs incurred are allocated directly to a fund if they can be attributed solely to that fund. Costs which can not be directly attributed to a fund are apportioned over all funds. The apportionment is performed at the end of each month and is based on the value of each fund as at that point in time.

No staff or Trustees are employed by the Charity.

5. Transfer of funds to other NHS charities

No funds were transferred to another NHS charity during 2021/22 (2020/21 One).

6. Investments

	31/3/2022 £000s	31/3/2021 £000s
Fair value at 1 April	657	556
Disposals at carrying value	(90)	0
Acquisitions at cost	0	0
Net (loss)/gain on revaluation	(2)	101
Fair value at 31st March	565	657
Historic cost at 31st March	512	602
Realised gain on disposal	10	0
Unrealised (loss)/gain on revaluation	(2)	101
Net gain	8	101

The Charity does not hold any other fixed assets other than the investments shown in the table above.

6. Investments (continued)

The Charity made a sale of £100k of investments during 2021/22. The portfolios with Sarasin and Partners LLP were valued at £565k at the balance sheet date (2020/21: £657k).

The Corporate Trustee considers that the value of the investments are supported by the detailed underlying assets. Quarterly valuations are provided by the investment managers which are applied to the funds as and when gains and losses arise.

Investment Vehicle	No of Units	31/3/2022 Fair Value £000	Percentage of Total Investment
Sarasins Income & Reserves Fund Class A Inc	377,647	470	83%
Sarasin Income and Reserves Fund Class A Inc	87,364	95	17%
TOTAL		565	100

Fair value at 31st March 2022

	Held in UK £000s	Held outside UK £000	31/3/2022 Total £000s	31/3/2021 Total £000s
Sarasin Fund Class A	238	327	565	657

Analysis of gross income from investments

	Held in UK £000s	Held outside UK £000	31/3/2022 Total £000s	31/3/2021 Total £000s
Sarasin Fund Class A	9	13	22	24

7. Debtors

	31/3/2022 £000s	31/3/2021 £000s
Legacy not yet received	64	25
Prepayment	1	-
Grants due from League of Friends	7	-
Debtors	72	25

8. Creditors: amounts falling due within one year

	31/3/2022 £000s	31/3/2021 £000s
Audit fee due to Knight Goodhead Ltd	5	5
Owed to Southern Health NHS Foundation Trust (Exchequer)	23	11
Total creditors falling due within one year	28	16

There are no creditors falling due after more than one year. Creditors are amounts owed by the Charity. They are measured as the amount that the Charity expects to have to pay to settle the debt.

9. The Funds of the Charity

	Balance 31/3/2021 £000s	Incoming Resources 2021/22 £000s	Resources Expended 2021/22 £000s	Resources Transferred 2021/22 £000s	Gains and Losses 2021/22 £000s	Balance 31/3/2022 £000s
Unrestricted funds	278	39	(99)	0	4	222
Restricted funds	455	183	(195)	0	4	447
Total	733	222	(294)	0	8	669

As at 31 March 2022 the Charity comprises 17 restricted funds (2020/21, 11), and 2 unrestricted funds (2020/21, 2).

	Balance 31/3/2021 £000s	Incoming Resources 2021/22 £000s	Resources Expended 2021/22 £000s	Resources Transferred 2021/22 £000s	Gains and Losses 2021/22 £000s	Balance 31/3/2022 £000s	% of Total Fund
General Charitable Fund	247	37	(94)	0	3	193	29%
Covid 19 Trust Campaign Fund	31	2	(5)	0	1	29	4%
Petersfield Hospital -R	188	7	(45)	0	2	152	23%
Covid-19 Staff Fund - R	111	2	(65)	0	2	50	7%
Romsey Hospital - R	46	1	(6)	0	0	41	6%
MH Capital Projects - R	25	39	(2)	0	0	62	9%
Bluebird Courtyards - R	0	25	(2)	0	0	23	3%
Fordingbridge Hospital - R	24	1	(4)	0	0	21	3%
ICS St Clements Partnrshp - R	22	1	(3)	0	0	20	3%
Melbury Garden Fund - R	12	11	(3)	0	0	20	3%
Ravenswood Hospital - R	0	19	(5)	0	0	14	2%
Melbury Garden Kingsley - R	0	12	(1)	0	0	11	2%
Palliative Care Team - R	14	0	(3)	0	0	11	2%
Lymington Scanning Equip - R	11	0	(1)	0	0	10	1%
MH Drop in Grant - R	0	4	0	0	0	4	1%
Elmleigh Garden Fund - R	0	3	0	0	0	3	0%
Traveller Grant - R	0	3	0	0	0	3	0%
Parklands Gdn Project -R	2	1	(1)	0	0	2	0%
LoF Recharges - R	0	54	(54)	0	0	0	0%
TOTAL	733	222	(294)	0	8	669	100%

The restricted funds are indicated by the "R" at the end of the fund title. The purpose of the funds are set out below;

- General Charitable Fund for any project which fulfils the Charity's purpose
- Petersfield Hospital - R for any project which fulfils the Charity's purpose based at Petersfield Hospital
- Covid-19 Staff Fund - R for any project which fulfils the grant purposes set out by NHS Charities Together
- Romsey Hospital - R for any project which fulfils the Charity's purpose based at Romsey Hospital
- Covid 19 Trust Campaign Fund for any project which supports staff health and wellbeing
- Mental Health Unit Capital Projects - R for capital projects within mental health units
- Bluebird Courtyards - R for garden projects at Bluebird House funded by NHS Charities Together
- Fordingbridge Hospital - R for any project which fulfils the Charity's purpose based at Fordingbridge Hospital
- ICS St Clements Partnrshp - R for any project which fulfils the Charity's purpose based at St Clements Partnership
- Melbury Garden Fund - R for garden projects based at Melbury Lodge part funded by NHS Charities Together
- Ravenswood Hospital - R for any project which fulfils the Charity's purpose based at Ravenswood Hospital
- Melbury Garden Kingsley - R for garden projects based at Melbury Lodge funded by NHS Charities Together
- Palliative Care Team - R for any project which fulfils the Charity's purpose based within the Palliative Care Team
- Lymington Scanning Equip - R for medical scanning equipment at Lymington Hospital
- MH Drop in Grant - R for mental health drop in centre funded by NHS Charities Together
- Elmleigh Garden Fund - R for garden projects at Elmleigh
- Traveller Grant - R for traveller project funded by NHS Charities Together
- Parklands Gdn Project - R for garden projects based at Parklands Hospital
- LoF Recharges - R for any charitable project agreed for funding by a League of Friends organisation

10. Contingencies

No contingent losses or gains have been included in the financial statements (2020/21: nil).

11. Commitments

Southern Health NHS Foundation Trust General Fund (brighterway) has agreed projects to the value of £60k (2020/21: £82k) which have not been spent as at 31 March 2022.

12. Liabilities and provisions

No provisions have been included in this set of financial statements (2020/21: nil).

13. Corporate Trustee and connected persons transactions

Board members of the NHS Foundation Trust have not received any emoluments in respect of their services to the Charity on behalf of the Corporate Trustee.

No expenses have been paid to or on behalf of board members of the NHS Foundation Trust acting on behalf of the Corporate Trustee.

14. Post Balance Sheet events

For the 2021/22 financial year there are no post Balance Sheet events having a material effect on the financial statements.

15. Related party transactions

Southern Health NHS Foundation Trust General Fund (brighterway) has made revenue payments to the Southern Health NHS Foundation Trust where the Trust Board acts on behalf of the Corporate Trustee. This is because charitable expenditure is initially incurred by Southern Health NHS Foundation Trust, then reimbursed from the charitable fund bank account. At the Balance Sheet date, due to a timing difference between the receipt of a donation in the Southern Health NHS Foundation Trust's bank account on behalf of the Charity and the purchase of equipment, reimbursements from the Charity to Southern Health NHS Foundation Trust exceeded expenditure, resulting in the Charity owing Southern Health NHS Foundation Trust £23k (2020/21: £11k).

Details of all Southern Health NHS Foundation Trust General Fund's related party transactions are below:

During the year 2021/22 £204k (2020/21: £183k) direct charitable expenditure was made via grants to Southern Health NHS Foundation Trust. Management and administrative costs of 2021/22 £90k (2020/21: £80k) in support of the charity's grant making activities were also recharged, a breakdown of which can be found in Note 4.

16. Consolidation of the Charity's financial statements with its parent's financial

The immediate and ultimate parent undertaking is Southern Health NHS Foundation Trust. The Charity's financial statements have not been consolidated with the parent's financial statements on the basis of materiality.

HAMPSHIRE AND ISLE OF WIGHT HEALTHCARE NHS FOUNDATION TRUST CHARITY

England & Wales - Charity number 1089307

Accounts



SOUTHERN HEALTH NHS FOUNDATION TRUST

General Fund

Annual Report and Financial Statements

For the Year Ended 31 March 2021

Registered Charity No. 1089307

SOUTHERN HEALTH NHS FOUNDATION TRUST GENERAL FUND

Annual Report and Financial Statements for the Year Ended 31 March 2021

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**CORPORATE TRUSTEE'S REPORT FOR THE FINANCIAL YEAR ENDED
31 MARCH 2021**

INTRODUCTION

This is the Charity's Annual Report together with the audited Financial Statements for the year ended 31 March 2021.

The Charity's annual report and financial statements for the year ended 31 March 2021 have been prepared on behalf of the Corporate Trustee in accordance with Section 130 of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. The Charity's annual report and financial statements include all the separately established funds for which Southern Health NHS Foundation Trust is the main beneficiary.

The Charity is registered as Southern Health NHS Foundation Trust General Fund with the working name of "brighterway", registration number 1089307, with its registered and principal offices at Tatchbury Mount, Calmore, Southampton, SO40 2RZ.

PURPOSE OF THE CHARITY

'To support in providing an enhanced experience for patients and staff which contributes to improving health and wellbeing.'

OUR VISION

Helping those cared for by Southern Health lead the best life they can.

OUR MISSION

The Charity aims to improve and enhance service user and staff experience by supporting projects that go above and beyond NHS funding. This is achieved by grant making and funding towards projects, improvements and initiatives brought forward from service users, staff and volunteers.



Staff receiving their wellbeing packages in Mid and North Hampshire division.

THE CHARITY'S ACTIVITIES DURING 2020/21

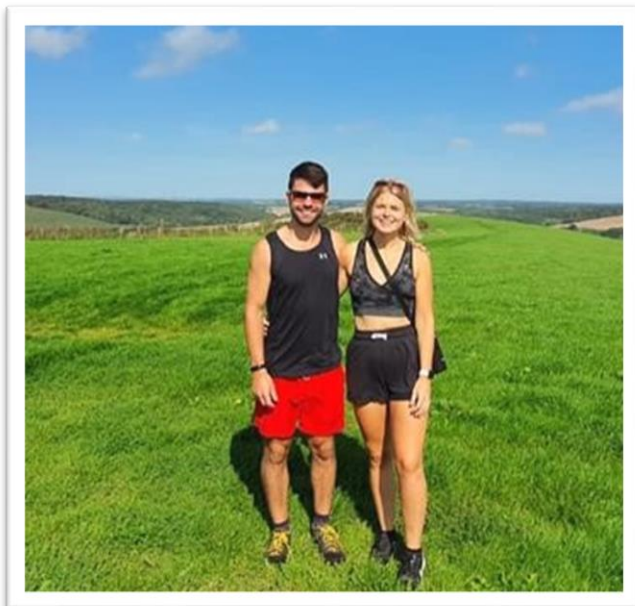
During 2020/21, the Charity received donations and grants totalling £309,000 made by individuals, companies, NHS Charities Together and League of Friends. This included grants from NHS Charities Together totalling £179,100 for wellbeing projects and community grants, a donation from Lymington Hospital Friends for £54,300 towards an ultrasound machine and a donation from the League of Friends of Romsey Hospital of £7,000 for a bladder scanner.

Due to the Covid-19 pandemic fundraising events organised by the charity were restricted to an online Christmas raffle and Bake-off competition. Our supporters have continued to be amazing and fundraised throughout the pandemic through personal challenges such as marathon runs, step challenges, country and garden walks, head shaving and dyed hair, workouts and arts plus crafts activities. The Charity received one new legacy during 2020/21 of £16,000 for the Melbury Lodge garden project and staff wellbeing projects. The Charity also received the residual balance of an earlier legacy for scanning equipment at Lymington Hospital of £3,117 and has been notified of an additional legacy of £25,000.



Above, Lucy's knitted nurses

The Charity has also recruited five Charity Champions across the Trust. These are members of staff who work for the Trust who raise awareness of the Charity and the work that we do in their normal working areas.

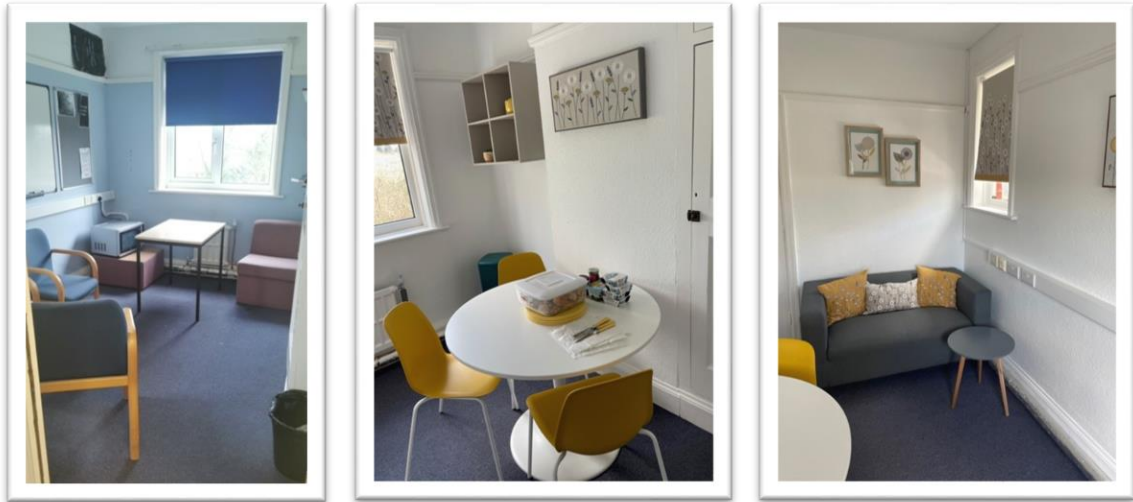


Michael's 30 at 30 Challenge.

Student Mental Health Nurse, Michael Cole, took on the challenge of running 30 miles for his 30th birthday and raised over £1,300 for Brighterway.

Michael says, "COVID-19 has brought mental health into conversation again. It is something that has always affected a great number of people but this year has been particularly challenging due to the restrictions placed on us throughout the pandemic. As such, services like Elmleigh have never been more important".

Michael started working at Elmleigh, adult mental health inpatient unit in Havant, as a mental health support worker as part of the response to COVID-19. All funds raised will go directly to Elmleigh as Michael sees first hand just how important their contributions to the local community are.



Romsey ICT staff relaxation room before and after makeover funded from an NHS Charities Together grant. Natasha, integrated community lead after the makeover commented, "We really are incredibly grateful as a team. We now have a safe calming space where we can reflect on the day's events. A room where we can really look after the mental wellbeing of our staff. We are hoping to run some mindfulness sessions from this room post COVID. For the interim, this a place where the team can eat their lunch away from their desks".

Charitable funds have been used during the year to contribute towards a wide range of projects including:-

- Wellbeing items for staff across the Trust
- Staff room and kitchen items for staff across the Trust
- Melbury Lodge rest and recharge room
- A summer house for the garden at Petersfield Hospital
- Staff Wellbeing area garden at Parklands Hospital
- Thank you badges for all staff across the Trust
- Community project with Woolston Carers drop in centre
- Community project with St Denys activity group
- Numerous Christmas related items across the Trust
- Music equipment at Western Community Hospital
- Community Touch Base project
- Assessment tools for speech and language therapy
- Ultrasound machine at Lymington Hospital
- Numerous benches and outside seating across the Trust and
- Other small garden and green space projects throughout the Trust.

The Charity also gave education and training grants to provide staff with greater knowledge and skills to deliver better outcomes for patients, over and above the standard NHS training.

REVIEW OF FINANCES, ACHIEVEMENTS AND PERFORMANCE

The net assets of the Charity at 31 March 2021 were £733,000 (2019/20: £525,000) an overall increase of £208,000 in the year.

The Charity's donations and investment income totalled £377,000 compared with £738,000 in 2019/20 which included a £575,000 one off donation in relation to the purchase of a CT scanner.

The investment portfolio made an overall gain of £101,000 in 2020/21 (2019/20: £12,000 loss). The portfolio's performance fluctuated throughout the year reacting to volatile general market conditions caused by many factors including the uncertainty as a result of the Covid-19 pandemic.

Total expenditure in the year was £263,000 (2019/20: £1,057,000). This comprised expenditure on direct charitable activities of £183,000 (2019/20: £974,000) and £80,000 of management and administrative costs (2019/20: £83,000).

THE CHARITY'S BALANCE SHEET

Net assets of £733,000 of the Charity (2019/20: £525,000) comprise the following items:

	2020/21	2019/20
	£'000	£'000
Investments with the investment manager	657	556
Cash held in Trust's charitable fund bank accounts	67	11
Debtors	25	0
Creditors	(16)	(42)
Total	733	525

INVESTMENTS

The Charity complies with the investment powers detailed in its governing document, in addition to the powers given to it by the Trustee Act 2000.

The Corporate Trustee continued to invest all its surplus funds with Sarasins and Partners LLP.

The Charity invests in the climate active endowment fund. The fund is an investment solution supportive of the Paris Agreement and in addition to existing investment restrictions (tobacco, armaments, alcohol, gambling and pornography) the fund avoids companies involved in tar sands and thermal coal production.

FUTURE PLANS

The charity continues to engage with patients and its staff to identify areas of greatest need for potential charitable fund support.

During 2021/22, the Charity will be building capacity within the Trust's NHS services to go above and beyond what is expected and work with patients and staff to identify actions to help those cared for by Southern Health lead the best life they can.

Priority areas of focus for grants in 2021/22 include projects which support the following:

- Staff wellbeing
- Making connections and reducing isolation and loneliness
- Support for inequalities of health and BAME communities
- Carers and young carers support
- Domestic violence awareness
- Young people with mental health needs
- Restoration projects including green spaces for therapeutic engagement
- Music therapy
- Health promotion and healthier lives

The Charity will continue to raise funds with the local community and League of Friends partners to support local care. We also want to increase income generation by creating larger and more thematic initiatives that will develop the care we are to provide to our service users. We would like to think more creatively, using new methods, practices, partners and collaborators who are able to help us achieve our vision and mission.

As a result of Covid-19, the Charity has been involved in numerous wellbeing projects across the Trust these will continue into 2021/22 thanks to grants received from NHS Charities Together and our other supporters. We have been humbled by the support we received from volunteers during the pandemic and know this is a vital part of our work moving forward. The role volunteers can play in supporting the aims of our charity and wider organisation will have a significant impact in the future.

The Charity is exploring new ways to engage with the local communities whilst observing social distancing recommendations, therefore we are aiming to raise funds by:

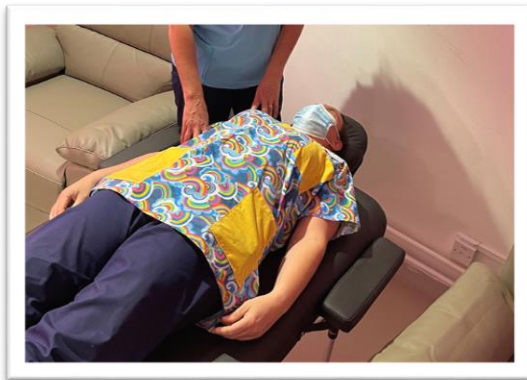
- Applying for Grants where appropriate
- Increasing the level of personal donations via JustGiving and regular giving support from services user families and friends
- Introducing schemes to enable regular monthly giving from staff via Pennies from Heaven and or Charities Aid Foundation
- Developing Corporate Partnerships
- Fundraising and sponsorship from local companies and sports teams; and
- Using volunteers to assist with fundraising opportunities.

FUNDRAISING

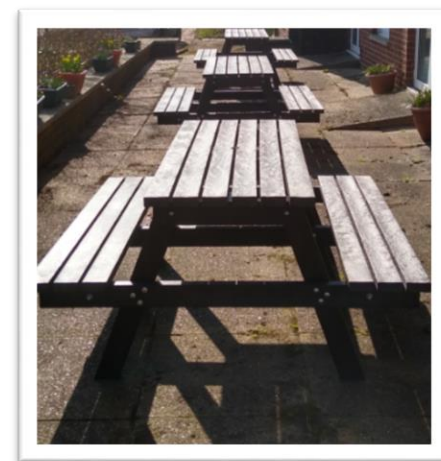
The Head of Charity and fund administrator organise and co-ordinate fundraising activities of our supporters on behalf of the Charity. The Charity does not use professional fundraisers or involve commercial participators. The charity is required to report whether there have been any complaints about fundraising, and we are pleased to confirm that there have been none.

Staff members of Southern Health NHS Foundation Trust and members of the public are able to fundraise on behalf of the Charity. A fundraising guide is available for all fundraisers on the Charity website to ensure all fundraising activities are carried out safely and in accordance with fundraising regulations.

The Charity does not carry out direct marketing to individuals.



Left, a member of staff having a 5 minute Indian head and neck massage from a trained therapist during their break at Alton Community Hospital. Right, Trust staff posting out staff Thank-you cards and badges funded by a grant from NHS Charities Together.



Left, Summer House for the Forget-me-Not staff garden at Petersfield Community Hospital. Right, outside seating at the Maples building Tatchbury Mount for the teams based on site to use for breaks and outside meetings. Both projects were funded by a grant from NHS Charities Together.

TRUSTEES AND RELATED PARTIES

The Southern Health NHS Foundation Trust is the Corporate Trustee of the fund, governed by the law applicable to Trusts, principally the Trustee Act 2000 and the Charities Act 2011. The directors who acted on behalf of the Corporate Trustee from 1 April 2020 within the Trust were:

Trustee	Period of Office
Lynne Hunt	Appointed 3 July 2017
David Kelham	Appointed 14 July 2017, Chair to 1 April 2020
David Monk	Appointed 14 July 2017, Resigned 13 July 2021
Jennifer Bremner	Appointed 14 July 2017
Dr David Hicks	Appointed 1 January 2018
Robert Goldsmith	Appointed 1 October 2018, Resigned 5 October 2021
Dr Nick Broughton	Appointed 6 November 2017, Resigned 6 June 2020
Paula Anderson	Appointed 1 June 2016
Paula Hull	Appointed 1 July 2017
Paul Draycott	Appointed 1 January 2018
Dr Karl Marlowe	Appointed 9 April 2018, Resigned 30 April 2021
Kate FitzGerald	Appointed 14 May 2019
Michael Bernard	Appointed 14 May 2019, Chair from 1 April 2020
Grant Macdonald	Appointed 4 November 2019
Heather Mitchell	Appointed 5 August 2019
Ron Shields	Appointed 8 June 2020
Dr Subashini M	Appointed 19 January 2021
Ade Williams	Appointed 12 February 2021
Dr Stephen Tomkins	Appointed 4 May 2021

The Directors act on behalf of the Corporate Trustee by virtue of being on the Trust's Board. The Chair and Non-Executive Directors are appointed by the Council of Governors. The Chief Executive is appointed by the Non-Executive Directors and this decision is approved by the Council of Governors. Executive Directors are appointed by the Board.

Neither the Corporate Trustee, the directors acting on its behalf, nor their connected persons have received remuneration or expenses from the Charity in either this year or prior years.

As the Trust is the Corporate Trustee of the Charity, the Southern Health NHS Foundation Trust itself is classified as a related party.

DAY TO DAY MANAGEMENT

The directors, on behalf of the Corporate Trustee, have an approved policy for the day to day management of the Charity covering income and expenditure arrangements.

The Trust Board has devolved responsibility for the on-going management of funds to a sub-committee of the Board (the Charitable Funds Committee) which administers the funds on behalf of the Corporate Trustee and monitors the expenditure and investments of the Charity. The policy delegates day-to-day management of the Charity to specified officers of the Southern Health NHS Foundation Trust, unless expenditure on a particular project is in excess of £25,000, when approval by the Charitable Funds Committee acting on behalf of the Trust Board is also required.

The Committee has clearly defined terms of reference which were agreed by the Trust Board – these include monitoring the changing requirements stemming from charities legislation, supervision of the investments arrangements and consideration and mitigation of risk. Its members during 2020/21 were three non-executive directors, one of whom chairs the Committee; the Director of Finance and the Director of Nursing & Allied Health Professionals. Attendees being Michael Bernard, David Kelham, Kate FitzGerald, Paula Anderson and Paula Hull.

Under the Trust's Scheme of Delegation the Southern Health NHS Foundation Trust's Director of Nursing & Allied Health Professionals is responsible for the day-to-day management of the Charity. The address for correspondence is 7 Sterne Road, Tatchbury Mount Hospital, Calmore, Southampton SO40 2RZ. Expenditure can be approved according to the limits specified in the section entitled Grant Making Policy below.

Administrative services for the fund are provided by officers of the Southern Health NHS Foundation Trust. This ensures that advice and support are given to account managers and the Charitable Funds Committee is consistent. Further detail is in Note 4 of the Annual Accounts.



New table tennis equipment for the patients at Antelope House provided with brighterway funds.

The Trust Board, on behalf of the Corporate Trustee, employed the following professional advisers during the financial year:

- **Bankers**

National Westminster Bank PLC
Southampton High Street Branch
12 High Street
Southampton
SO14 2BF

- **Investment Advisers**

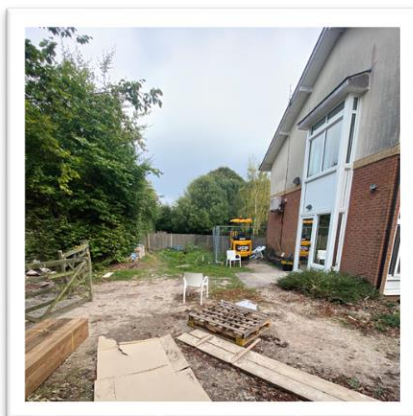
Sarasins & Partners LLP
Juxon House
100 St Paul's Churchyard
London
EC4M 8BU

- **Independent Auditors**

Knight Goodhead Ltd
7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire
SO53 3DA

- **Legal Advisors**

Withers LLP
16 Old Bailey
London
EC4M 7EG



Before and after makeover. Thanks to the grant from NHS charities together, brighterway have been able to transform an unused area at Parklands Hospital to a low-maintenance courtyard. It will be used by staff as an area to eat lunch, catch up with colleagues and relax.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was established using the Charity Commissioners for England and Wales model declaration of trust.

The Corporate Trustee fulfils its legal duty by having due regard to Charity Commission guidance on public benefit as given in Section 17 of the Charities Act 2011 and by ensuring that funds are spent in accordance with the fund objectives by designating funds, thereby respecting donors' wishes and expectations.

The funds are predominantly the general fund plus specific restricted funds which comply with the donors' wishes.

Donations received from the Leagues of Friends or other registered charities to fund specific projects are receipted into the appropriate restricted fund and matched with the corresponding spend.

If services are transferred to a new provider, the funds are also transferred for the continued benefit of the patients or users of that service.

New executive and non-executive directors are made aware of their responsibilities as Board members on behalf of the Corporate Trustee by means of the Trust's charitable funds policy which is published on the Trust's website.

RISK MANAGEMENT

A risk register is maintained by the Trust and is regularly reviewed.

The Corporate Trustee is not aware of any major risks to which the Charity is exposed. The only areas of risk that it has identified are related to:

Financial Risk

The Trust's investment policy and the need for clear financial procedures to be followed by staff within the Southern Health NHS Foundation Trust. The Corporate Trustee considers that it has mitigated these risks through its Charitable Funds Investment Policy and the issue of Financial Procedures guidelines.

One of the investment risks identified is that which can occur when the Corporate Trustee invests a proportion of surplus funds in the stock market which can result in losses if the market is falling. The Corporate Trustee mitigates this risk by using firms of investment managers to give professional advice and who are expected to take appropriate action in such circumstances.

In addition, the Trust mitigates risk by recognising and accounting for unrealised losses as and when they arise.

Governance Risk

Southern Health NHS Foundation Trust is the Corporate Trustee of the Charity and its Executive and Non-executive Directors are responsible for the governance of the Charity. Papers are sent out in advance of Charitable Funds Committee meetings, then discussed at the meeting, following which decisions are minuted and communicated to the fund holders.

Reputation Risk

The investment managers are obliged to operate according to the Trust's investment policy which states that no investments are made in tobacco stocks, nor companies that derive more than 10% of their turnover from alcohol, arms manufacture and trading, gambling and pornography.

PARTNERSHIP WORKING

Southern Health NHS Foundation Trust is the Charity's beneficiary and is a related party by virtue of being Corporate Trustee of the Charity. By working closely with the Trust, the Charity ensures that funds are used to best effect, after taking into account the main activities, objectives, strategies and plans of the Trust over the short, medium and long term.

GRANT MAKING POLICY

Grants are made in accordance with charity law, the stated objectives of the Charity and the wishes of donors.

A policy on charitable funds together with the Corporate Trustee's Scheme of Delegation is published which requires all proposed expenditure to be reviewed and approved at the appropriate level. The following limits are currently specified:

Expenditure/grants up to £1,000	Head of Charity or Nominated Senior Accountant
Expenditure/grants up to £5,000	Head of Patient Experience or successor
Expenditure/grants up to £10,000	Board Director
Expenditure/grants up to £25,000	Chief Executive
Expenditure/grants over £25,000	Charitable Funds Committee acting on behalf of the Southern Health NHS Foundation Trust Board.

Between April 2020 and June 2020 the committee approved a temporary approval limit increase for the Head of Charity for grants of up to £5,000. This was to ensure continuity of the approval process during the first wave of the Covid-19 pandemic. All other charitable expenditure incurred in 2020/21 was approved in accordance with the above protocol. To ensure value for money, applications for charitable funding grants include questions about the purpose of the project, the impact the funding will have and the beneficiaries of that project. Whilst considering grant applications our corporate trustee's board and, particularly, the members of the charitable funds committee have regard to the Charity Commission's guidance on public benefit.

RESERVES POLICY

The Corporate Trustee has a policy that reserves should not be held as a matter of course beyond four years and that their specific approval has to be obtained if an officer feels that a case may be justified. To date no such case has been made. This policy is regularly reviewed.

Reserves are only held in order to finance charitable fund expenditure plans for the next four years. Directors across the Trust are charged with formulating expenditure plans for the funds in conjunction with their services.

OTHER

As the Charity has a corporate trustee it is, in accounting terms, controlled by Southern Health NHS Foundation Trust and it therefore its subsidiary. Financially, the Charity is not material to Southern Health NHS Foundation Trust, so it is not consolidated into the Foundation Trusts accounts.

This is not a decision made in perpetuity, because Southern Health NHS Foundation Trust remains the immediate and ultimate parent, but is rather a judgement that will need to be made annually based on the relative values of the two entities. Based on the above Southern Health NHS Foundation Trust took the decision not to consolidate the Financial Statements for 2020/21.



Well-being packs prepared for staff. These included chocolate, snacks, wash kits hand cream and lip balm. All funded by a grant from NHS Charities Together.

FINALLY

The Corporate Trustee would like to sincerely thank the League of Friends, service users, patients, relatives, carers, staff and the wider community for their kind generosity. Without their continued support, it would not have been possible for the Charity to have achieved what it has to benefit service users, patients and staff.

Signed:



.....
Paula Anderson
Finance Director
Southern Health NHS
Foundation Trust

Date 5th October 2021



.....
Michael Bernard
Chair, Charitable Funds Committee
Southern Health NHS
Foundation Trust

Date 5th October 2021



Website – www.brighterway.org.uk



@SHFTBrighterway



@Brighterwaycharity



Brighterway



SOUTHERN HEALTH NHS FOUNDATION TRUST GENERAL FUND

FUNDS HELD ON TRUST FINANCIAL STATEMENTS 2020/21

FOREWORD TO THE FINANCIAL STATEMENTS

The Corporate Trustee presents the Charitable Fund Annual Report together with the financial statements for the year ended 31 March 2021, prepared in accordance with Section 130 of the Charities Act 2011 and The Charities (Accounts and Reports) Regulations 2008.

STATUTORY BACKGROUND

Southern Health NHS Foundation Trust is the Corporate Trustee of the Southern Health NHS Foundation Trust General Fund under paragraph 16c of Schedule 2 of the NHS and Community Care Act 1990.

The Southern Health NHS Foundation Trust General Fund is registered with the Charity Commission, registration number 1089307.

MAIN PURPOSE OF THE SOUTHERN HEALTH NHS FOUNDATION TRUST GENERAL FUND

The main purpose of the Southern Health NHS Foundation Trust General Fund is to support in providing an enhanced experience for patients and staff which contributes to improving health and wellbeing, wholly or mainly for the services provided by the Southern Health NHS Foundation Trust.

Statement of Trustee's Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by the Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (effective 1 January 2019);
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgements and estimates which are reasonable and prudent;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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

The financial statements on pages 20 to 30 were approved on behalf of the Corporate Trustee on 5th October 2021 and signed on its behalf by:



Signed:
Michael Bernard
Chair, Charitable Funds Committee

Date: 5th October 2021

Independent Auditors' Report to the Trustees of Southern Health NHS Foundation Trust General Fund for the year ended 31 March 2021

Opinion

We have audited the financial statements of Southern Health NHS Foundation Trust General Fund (the "Charity"), for the year ended 31 March 2021, which comprise the Statement of Financial Activities, Balance Sheet, Cash flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable to the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2021, and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Independent Auditors' Report to the Trustees of Southern Health NHS Foundation Trust General Fund for the year ended 31 March 2021

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditors' Report to the Trustees of Southern Health NHS Foundation Trust General Fund for the year ended 31 March 2021

Auditor's responsibilities for the audit of the financial statements

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

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

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

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We identified the laws and regulations applicable to the Charity through discussions with trustees and other management and we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships, tested journal entries to identify unusual transactions and investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Independent Auditors' Report to the Trustees of Southern Health NHS Foundation Trust General Fund for the year ended 31 March 2021

Auditor's responsibilities for the audit of the financial statements continued

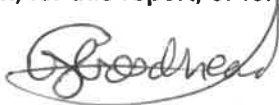
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Knight Goodhead Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



CJ Goodhead FCA
Senior Statutory Auditor
For and on behalf of:
KNIGHT GOODHEAD LIMITED
Statutory Auditor and
Chartered Accountants

Date: 1 November 2021

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire, SO53 3DA

Statement of Financial Activities for the Year Ended 31st March 2021							
	Note	2020/21 Unrestricted Funds £000s	2020/21 Restricted Funds £000s	2020/21 Total Funds £000s	2019/20 Unrestricted Funds £000s	2019/20 Restricted Funds £000s	2019/20 Total Funds £000s
Income and Endowments from:							
Donations and legacies							
Legacies	2	4	40	44	0	44	44
Donations	2	61	248	309	39	626	665
Total Donations and Legacies	2	65	288	353	39	670	709
Investment income		10	14	24	13	16	29
Total Incoming Resources		75	302	377	52	686	738
Expenditure:							
Charitable activities:							
Grants payable	3	(36)	(147)	(183)	(85)	(889)	(974)
Management and administration	4	(37)	(43)	(80)	(36)	(47)	(83)
Total Expenditure	4	(73)	(190)	(263)	(121)	(936)	(1,057)
Net Gains / (Losses) on Investments	6	49	52	101	(10)	(2)	(12)
Net Income / (Expenditure) before Transfers		51	164	215	(79)	(252)	(331)
Transfer of funds to other NHS charities	5	(7)	0	(7)	0	0	0
Net Movement in Funds		44	164	208	(79)	(252)	(331)
Reconciliation of Funds:							
Fund balances brought forward at 1 April		234	291	525	313	543	856
Fund Balances Carried Forward at 31 March		278	455	733	234	291	525

The notes at pages 24 to 30 form part of the financial statements.

All results derive from continuing operations. All gains and losses recognised in the year are included in the Statement of Financial Activities.

Basingstoke school nurses wellbeing lunch

Throughout the pandemic, Basingstoke School Nursing Team have been looking for ways to boost morale and show appreciation for their staff.

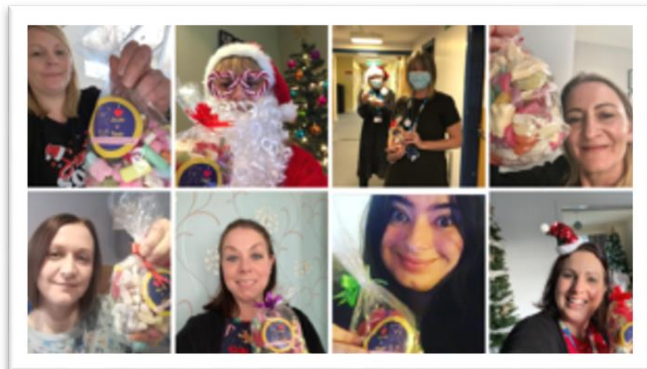
Thanks to a grant received from NHS Charities Together earlier in the year, Brighterway were able to provide funding for a wellbeing lunch. On December 15th, the team got together over zoom to catch up, relax, compete in a quiz and discuss positives for the future.

The Basingstoke School Nursing Team service works in partnership with children, young people and their families to ensure that pupils' health needs are supported within their school and their community.

This includes those attending a school within Hampshire and those that are electively home educated (except Southampton and Portsmouth city schools). It's been a very challenging year for the service, juggling with redeployment, limited staffing, restricted meetings and working from home. In August, during the Covid restrictions, they transformed into the newly commissioned 0-19 Service with School Nurses and Health Visitors working together to improve service delivery.

"My team have tried so hard to keep our service afloat and they always strive to give 100% to their duties" Gillian Broadway, School Nurse, commented. "I think the lunch was just what they needed as it was apparent that some of them were feeling the impact of this year. I am so proud of them and their work ethic, it was lovely to be able to give them something back to say thank you."

Staff were highly appreciative of the wellbeing lunch with one staff member commenting "How lovely it was to get a surprise gift" whilst another said "I feel humbled that Brighterway would want to help us"



Balance Sheet as at 31st March 2021							
	Note	31/3/21 Unrestricted Funds £000s	31/3/21 Restricted Funds £000s	31/3/2021 Total Funds £000s	31/3/20 Unrestricted Funds £000s	31/3/20 Restricted Funds £000s	31/3/2020 Total Funds £000s
Fixed Assets							
Investments	6	249	408	657	251	305	556
Total Fixed Assets		249	408	657	251	305	556
Current Assets							
Debtors	7	0	25	25	0	0	0
Cash at bank and in hand		25	42	67	6	5	11
Total Current Assets		25	67	92	6	5	11
Creditors: Amounts falling due within one year	8	(6)	(10)	(16)	(23)	(19)	(42)
Net Current Assets		19	57	76	(17)	(14)	(31)
Total Assets Less Current Liabilities		268	465	733	234	291	525
Net Assets		268	465	733	234	291	525
The Funds of the Charity:	9						
Restricted income funds			455	455		291	291
Unrestricted income funds		278		278	234		234
Total Charity Funds		278	455	733	234	291	525

The notes at pages 24 to 30 form part of the financial statements.

The financial statements on pages 21 to 30 were approved by on behalf of the Trust Board on 5th October 2021



Signed:
Michael Bernard
Chair, Charitable Funds Committee

Date: 5th October 2021

Christmas at Southern Health



Over the festive period, Brighterway stepped in to donate and gift service users across Southern Health with presents, outdoor decorations and some activities.

Karen Bagg, Practice Development Lead for Older People's Mental Health said, "It's been such a tough year. Our patients could not have visitors due to COVID-19 restrictions so we wanted to make Christmas as special as we could. Receiving a present on Christmas day, spending time together and enjoying the atmosphere of Christmas made such a difference."

More than 30 services across the Trust received funding after the charity opened applications in

November to staff for requesting presents, decorations and allowed the charity to fund over £20,000 worth of requests.

Service users loved receiving the gifts with one commenting, "Thank you so much for the amazing presents and activities, I'm actually amazed." whilst another said that the charity have "made a tough Christmas better".

Bluebird House is a specialist, secure mental health inpatient unit, providing assessment, treatment and care for young people aged 12-18 years. With Brighterway funding, the staff put on a range of activities for the young people over Christmas. "For these young people in such a stark environment with no family visits or decorations it was really important to us to show them we care" commented Aaliyah Williams, Occupational Therapist. Aaliyah picked the Christmas pantomime as her favourite activity. "This year the young people identified they would like to adapt Shrek to be a Christmas pantomime and worked hard over 6 weeks developing a script, their characters, making sets and shopping for costumes. It went down an absolute storm and we've carried it into the New Year as a regular drama group! ...Overall the funding really helped us make Christmas at Bluebird House a little bit brighter so I would just like to say a massive thank you to the charity!"

Ward Clerk, Jenny Bell describes how Christmas was made special for the staff and patients at Romsey Hospital over the Festive period. The service requested Brighterway funding to bring some Christmas cheer to the patients and staff. "A lot of thought went into the patients presents, we chose what we thought were practical, yet nice gifts. Slippers went down a treat as not all patients had any or their old ones were not an appropriate style, worn out or broken. We also chose lovely warm scarves, some patients saved them for when they went home and other patients liked to put them around their shoulders whilst they were still in our care. Lastly, we bought each patient a mug and added a sachet of hot chocolate, coffee and a couple of tea bags ready for when they went home. Our team of elves handed the presents out on Christmas morning, and they were very well received. These were the only presents many of our patients received on Christmas day, mainly due to the COVID-19 visitor restrictions.

Statement of Cash Flows for the year ended 31 March 2021

Reconciliation of net income / (expenditure) to net cash flow from operating activities

	Note	2020/21 £000	2019/20 £000
Net income (expenditure) for the reporting period (as per the Income Statement)		208	(331)
Adjustments for:			
Realised (Gains)/losses on investments	6	-	(81)
Dividends, interest and rents from investments	6	(24)	(29)
(Profit)/loss on the unrealised loss/(gain)	6	(101)	93
(Increase)/Decrease in debtors	7	(25)	25
(Decrease)/increase in creditors	8	(26)	9
Net cash provided by (used in) operating activities		32	(314)
		2020/21	2019/20
	Note	£000	£000
Cash flows from operating activities:			
<i>Net cash provided by (used in) operating activities</i>	See above	32	(314)
Cash flows from investing activities			
Dividends, interest and rents from investments	6	24	29
Purchase of Investments	6	-	(491)
Proceeds from sale of investments	6	-	691
<i>Net cash provided by (used in) investing activities</i>		24	229
Cash flows from financial activities:			
<i>Net cash provided by(used in) financing activities</i>		-	-
Change in cash and cash equivalents in the reporting period		56	(85)
Cash and cash equivalents at the beginning of the reporting period		11	96
Cash and cash equivalents at the end of the reporting period		67	11

Analysis of cash and cash equivalents

	2020/21 £000	2019/20 £000
Total cash and cash equivalents	67	11

Notes to the Financial Statements

1. Accounting policies

1.1 Basis of preparation

These accounts have been prepared for the year to 31 March 2021.

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at fair value.

The accounts (financial statements) have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

The accounts are presented in sterling and are rounded to the nearest thousand pounds.

1.2 Income

- a) All incoming resources are included in full in the Statement of Financial Activities as soon as the following three factors can be met:
 - i) entitlement - arises when a particular resource is receivable or the Charity's right becomes legally enforceable;
 - ii) certainty - when there is reasonable certainty that the incoming resource will be received;
 - iii) measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.
- b) Gifts in kind
 - i) Assets given for distribution by the funds are included in the Income Statement only when distributed.
 - ii) Assets given for use by the funds (e.g. property for its own occupation) are included in the Income Statement as incoming resources when receivable.
 - iii) Gifts made in kind but on trust for conversion into cash and subsequent application by the funds are included in the accounting period in which the gift is sold.

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

c) Intangible Income

Intangible income (e.g. the provision of free accommodation) is included in the financial statements with an equivalent amount in outgoing resources, if there is a financial cost borne by another party. The value placed on such income is the financial cost of the third party providing the resources.

1. Accounting policies (continued)

1.2 Income (continued)

d) 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 estates that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled.

e) Grants receivable

Grants receivable are receipts from third parties (including NHS bodies) in the furtherance of the Trust's charitable objectives. They are accounted for on an accruals basis where the conditions for their receipt have been met or where a third party has given reasonable assurance that they will make the grant, and they are recognised in the Income Statement.

1.3 Expenditure

The Trust financial statements 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.

a) Cost of generating funds

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

b) Grants payable

Grants payable are payments made to third parties (including NHS bodies) in the furtherance of the Trust's charitable objectives. They are accounted for on an accruals basis where the conditions for their payment have been met or where a third party has a reasonable expectation that they will receive the grant.

c) Management and administrative costs

These are accounted for on an accruals basis and are recharges of appropriate proportions of a number of relevant administrative costs.

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

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 financial statements as a restricted fund. Funds which are not legally restricted but have been designated for use for set purposes at the discretion of the trustees are classified as unrestricted funds.

All transfers between funds are made on the basis of Charity Commission guidance found in the Statement of Recommended Practice in accordance with Financial Reporting Standard in the United Kingdom (Charities SORP FRS 102).

1.5 Investment fixed assets

Investment fixed assets are shown at Fair value. Quoted stocks and shares are included in the Balance Sheet at mid Fair price, ex-div.

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

1. Accounting policies (continued)

1.7 Transfers from other NHS Charities

No funds were received from other NHS Charities in 2020/21 (2019/20, none).

1.8 Reserves

The Charity has a policy that reserves should not be held as a matter of course beyond four years without specific agreement. This policy is regularly reviewed.

1.9 Statement of cash flows

A Statement of cash flows, reconciliation of net income / (expenditure) to net cash flow from operating activities and analysis of cash and cash equivalents has been included as required in the Statement of Recommended Practice Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019).

1.10 Taxation

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

1.11 Cash and cash equivalents

Cash at bank is held to meet the day to day running costs of the charity as they fall due.

1.12 Staff costs and pensions

Southern Health NHS Foundation Trust recharge Southern Health NHS Foundation Trust General Fund (brighterway) for the two members of staff who work for the charity.

Both staff members belong to the NHS Pension Scheme which is an unfunded defined benefit scheme which is accounted for as a defined contribution scheme. The recharge from Southern Health NHS Foundation Trust includes the employee contributions to that scheme. For more information on the NHS Pension Scheme refer to the Southern Health NHS Foundation Trust annual report and accounts.

2. Total donations and legacies

Material incoming resources received by category

	2020/21 Amount received in aggregate £000s	2019/20 Amount received in aggregate £000s
Legacies	44	44
Donations received by the Charity	309	665
To	353	709

3. Grants payable

	Unrestricted Funds £000s	Restricted Funds £000s	2020/21 Total Funds £000s	2019/20 Total Funds £000s
Patient's welfare and amenities	35	91	126	951
Staff salaries, welfare and amenities	1	56	57	23
Total	36	147	183	974

The Charity made numerous grants and purchases during the financial year.

The Charity does not make grants to individuals. All grants are made to Southern Health NHS Foundation Trust in furtherance of our charitable aims with the exception of grants paid from the St Clements Partnership Fund, which is a restricted fund to be used for the benefit of the St Clements Partnership a GP surgery based in Winchester. Additionally in 2020/21 grants to community groups have been agreed using the grant received from NHS Charities Together specifically for community partnership schemes in response to the Covid-19 pandemic.

4. Management and Administration Costs

	Unrestricted Funds £000s	Restricted Funds £000s	2020/21 Total Funds £000s	2019/20 Total Funds £000s
Auditor's remuneration	2	3	5	5
Investment Manager's fee	2	3	5	5
Insurance/other fees	1	0	1	6
Administration fee	32	37	69	67
Total	37	43	80	83

Management and administrative costs incurred are allocated directly to a fund if they can be attributed solely to that fund. Costs which can not be directly attributed to a fund are apportioned over all funds. The apportionment is performed at the end of each month and is based on the value of each fund as at that point in time.

No staff or Trustees are employed by the Charity.

5. Transfer of funds to other NHS charities

There was one fund transfer to an NHS charity during 2020/21 (2019/20 Nil). This was to NHS South Tees Hospitals Charity 1056061 relating to a fundraiser which was set up under one of the brighterway campaigns in error.

6. Investments

	31/3/2021 £000s	31/3/2020 £000s
Fair value at 1 April	556	768
Disposals at carrying value	0	(610)
Acquisitions at cost	0	491
Net gain/(loss) on revaluation	101	(93)
Fair value at 31st March	657	556
Historic cost at 31st March	602	602
Realised gain on disposal	0	81
Unrealised gain/(loss) on revaluation	101	(93)
Net gain/(loss)	101	(12)

The Charity does not hold any other fixed assets other than the investments shown in the table above.

6. Investments (continued)

The Charity made no sales or purchases of investments during 2020/21. The portfolios with Sarasin and Partners LLP were valued at £657k at the balance sheet date (2019/20: £556k).

The Corporate Trustee considers that the value of the investments are supported by the detailed underlying assets. Quarterly valuations are provided by the investment managers which are applied to the funds as and when gains and losses arise.

Investment Vehicle	No of Units	31/3/2021 Fair Value £000	Percentage of Total Investment
Sarasin Climate Active Endowments Fund Class A Inc	443,806	540	82%
Sarasin Income and Reserves Fund Class A Inc	102,878	117	18%
TOTAL		657	100

Fair value at 31st March 2021

	Held in UK £000s	Held outside UK £000	31/3/2021 Total £000s	31/3/2020 Total £000s
Sarasin Fund Class A	299	358	657	556

Analysis of gross income from investments

	Held in UK £000s	Held outside UK £000	31/3/2021 Total £000s	31/3/2020 Total £000s
Sarasin Fund Class A	11	13	24	29

7. Debtors

	31/3/2021 £000s	31/3/2020 £000s
Legacy not yet received	25	-
Debtors	25	0

8. Creditors: amounts falling due within one year

	31/3/2021 £000s	31/3/2020 £000s
Audit fee due to Knight Goodhead Ltd	5	5
Owed to Southern Health NHS Foundation Trust (Exchequer)	11	37
Total creditors falling due within one year	16	42

There are no creditors falling due after more than one year. Creditors are amounts owed by the charity. They are measured as the amount that the Charity expects to have to pay to settle the debt.

9. The Funds of the Charity

	Balance 31/3/2020 £000s	Incoming Resources 2020/21 £000s	Resources Expended 2020/21 £000s	Resources Transferred 2020/21 £000s	Gains and Losses 2020/21 £000s	Balance 31/3/2021 £000s
Unrestricted funds	234	75	(73)	(7)	49	278
Restricted funds	291	302	(190)	0	52	455
Total	525	377	(263)	(7)	101	733

As at 31 March 2021 the Charity comprises 11 restricted funds (2019/20: 7), and 2 unrestricted funds (2019/20: 1).

	Balance 31/3/2020 £000s	Incoming Resources 2020/21 £000s	Resources Expended 2020/21 £000s	Resources Transferred 2020/21 £000s	Gains and Losses 2020/21 £000s	Balance 31/3/2021 £000s	% of Total Fund
General Charitable Fund	234	35	(68)	0	46	247	34%
Petersfield Hospital - R	173	7	(21)	0	29	188	26%
Covid-19 Staff Fund - R	0	184	(82)	0	9	111	15%
Romsey Hospital - R	46	1	(3)	0	2	46	6%
Covid 19 Trust Campaign Fund	0	40	(5)	(7)	3	31	4%
Mental Health Unit Capital Projects - R	0	25	0	0	0	25	3%
Fordingbridge Hospital - R	25	1	(6)	0	4	24	3%
ICS St Clements Partnrshp - R	20	1	(3)	0	4	22	3%
Palliative Care Team - R	14	1	(3)	0	2	14	2%
Melbury Garden Fund - R	0	12	0	0	0	12	2%
Lymington Scanning Equip - R	13	58	(62)	0	2	11	2%
Parklands Gdn Project - R	0	1	1	0	0	2	0%
LoF Recharges - R	0	11	(11)	0	0	0	0%
TOTAL	525	377	(263)	(7)	101	733	100%

The restricted funds are indicated by the "R" at the end of the fund title. The purpose of the funds are set out below;

- General Charitable Fund for any project which fulfils the Charity's purpose
- Petersfield Hospital - R for any project which fulfils the Charity's purpose based at Petersfield Hospital
- Covid-19 Staff Fund - R for any project which fulfils the grant purposes set out by NHS Charities Together
- Romsey Hospital - R for any project which fulfils the Charity's purpose based at Romsey Hospital
- Covid 19 Trust Campaign Fund for any project which supports staff health and wellbeing
- Mental Health Unit Capital Projects - R for capital projects within mental health units
- Fordingbridge Hospital - R for any project which fulfils the Charity's purpose based at Fordingbridge Hospital
- ICS St Clements Partnrshp - R for any project which fulfils the Charity's purpose based at St Clements Partnership
- Palliative Care Team - R for any project which fulfils the Charity's purpose based within the Palliative Care Team
- Melbury Garden Fund - R for garden projects based at Melbury Lodge
- Lymington Scanning Equip - R for medical scanning equipment at Lymington Hospital
- Parklands Gdn Project - R for garden projects based at Parklands Hospital
- LoF Recharges - R for any charitable project agreed for funding by a League of Friends organisation

10. Contingencies

No contingent losses or gains have been included in the financial statements (2019/20: nil).

11. Commitments

Southern Health NHS Foundation Trust General Fund (brighterway) has agreed projects to the value of £82k (2019/20: £16k) which have not been spent as at 31 March 2021.

12. Liabilities and provisions

No provisions have been included in this set of financial statements (2019/20: nil).

13. Corporate Trustee and connected persons transactions

Board members of the NHS Foundation Trust have not received any emoluments in respect of their services to the Charity on behalf of the Corporate Trustee.

No expenses have been paid to or on behalf of board members of the NHS Foundation Trust acting on behalf of the Corporate Trustee.

14. Post Balance Sheet events

For the 2020/21 financial year there are no post Balance Sheet events having a material effect on the financial statements.

15. Related party transactions

Southern Health NHS Foundation Trust General Fund (brighterway) has made revenue payments to the Southern Health NHS Foundation Trust where the Trust Board acts on behalf of the Corporate Trustee. This is because charitable expenditure is initially incurred by Southern Health NHS Foundation Trust, then reimbursed from the charitable fund bank account. At the Balance Sheet date, due to a timing difference between the receipt of a donation in the Southern Health NHS Foundation Trust's bank account on behalf of the Charity and the purchase of equipment, reimbursements from the Charity to Southern Health NHS Foundation Trust exceeded expenditure, resulting in the Charity owing Southern Health NHS Foundation Trust £11k (2019/20: £37k).

Details of all Southern Health NHS Foundation Trust General Fund's related party transactions are below:

During the year 2020/21 £183k (2019/20: £974k) direct charitable expenditure was made via grants to Southern Health NHS Foundation Trust. Management and administrative costs of 2020/21 £80k (2019/20: £83k) in support of the charity's grant making activities were also recharged, a breakdown of which can be found in Note 4.

16. Consolidation of the Charity's financial statements with its parent's financial

The immediate and ultimate parent undertaking is Southern Health NHS Foundation Trust. The Charity's financial statements have not been consolidated with the parent's financial statements on the basis of materiality.