



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

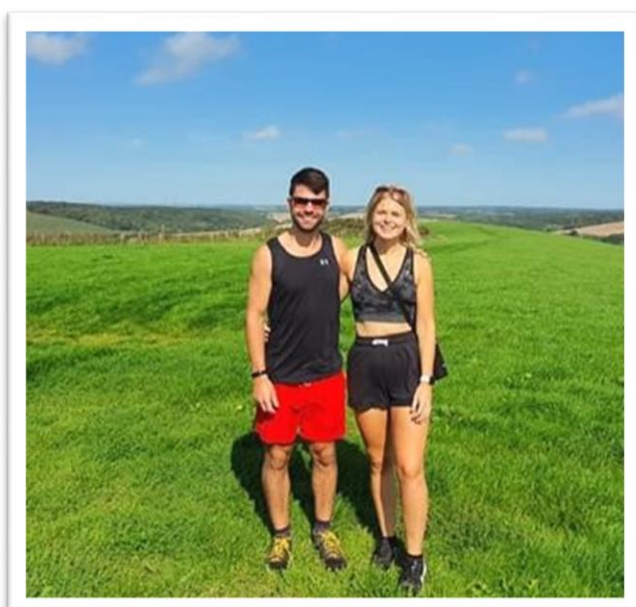
During 2020/21, the Charity received donations and grants totalling £309,000 made by individuals, companies, NHS Charities Together and League of Friends. This included grants from NHS Charities Together totalling £179,100 for wellbeing projects and community grants, a donation from Lymington Hospital 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.

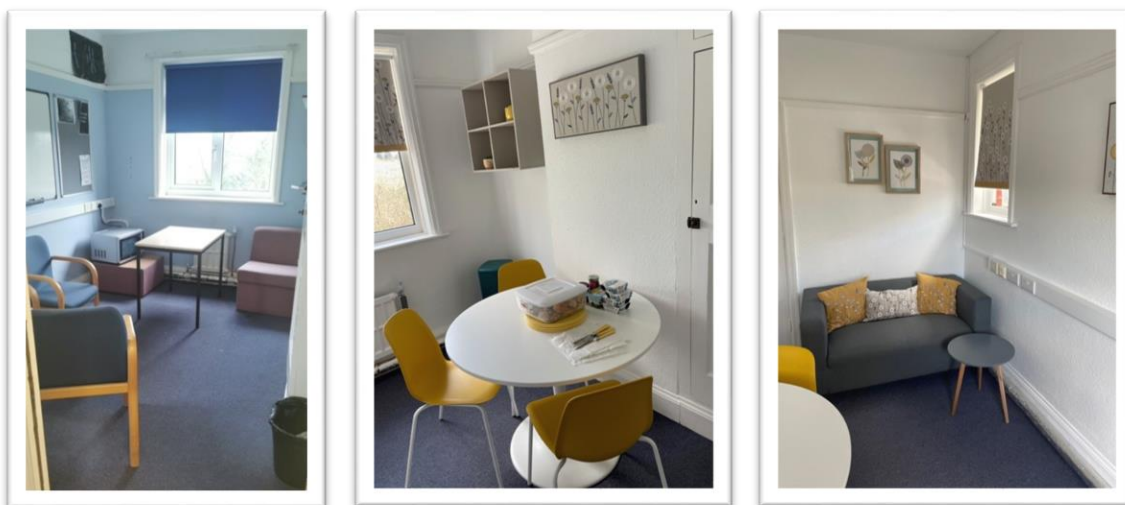


Michael's 30 at 30 Challenge.

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:

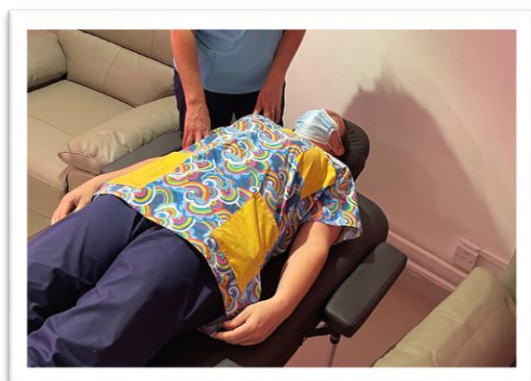
- Applying for Grants where appropriate
- Increasing the level of personal donations via JustGiving and regular giving support from services user families and friends
- Introducing schemes to enable regular monthly giving from staff via Pennies from Heaven and or Charities Aid Foundation
- Developing Corporate Partnerships
- Fundraising and sponsorship from local companies and sports teams; and
- Using volunteers to assist with fundraising opportunities.

FUNDRAISING

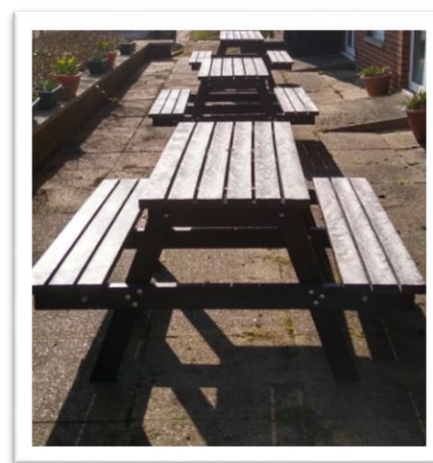
The Head of Charity and fund administrator organise and co-ordinate fundraising activities of our supporters on behalf of the Charity. The Charity does not use professional fundraisers or involve commercial participators. The charity is required to report whether there have been any complaints about 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**

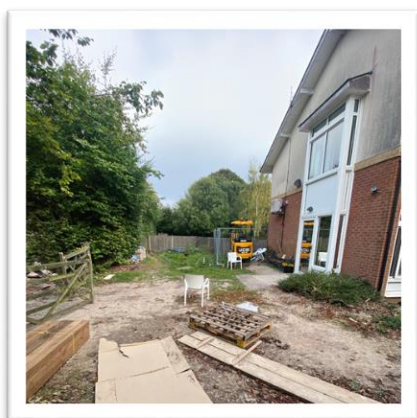
Sarasins & Partners LLP
Juxon House
100 St Paul's Churchyard
London
EC4M 8BU

- **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:

A handwritten signature in black ink, appearing to read "P Anderson".

.....
Paula Anderson
Finance Director
Southern Health NHS
Foundation Trust

Date 5th October 2021

A handwritten signature in black ink, appearing to read "Michael Bernard".

.....
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

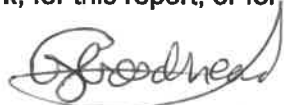
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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.

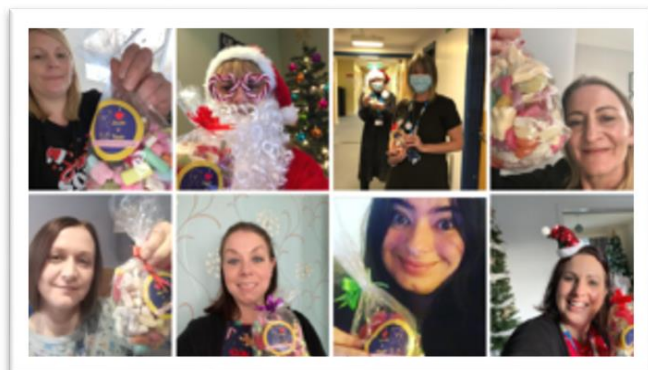
Thanks to a grant received from NHS Charities Together earlier in the year, Brighterway were able to provide funding for a wellbeing lunch. On December 15th, the team got together over zoom to catch up, relax, compete in a quiz and discuss positives for the future.

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 activities. Donations received throughout the year 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)
	Note	2020/21 £000	2019/20 £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
Net cash provided by (used in) investing activities		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.