



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:

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

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

Date 10th October 2023

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

.....
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

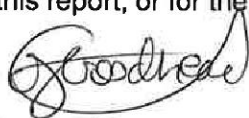
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

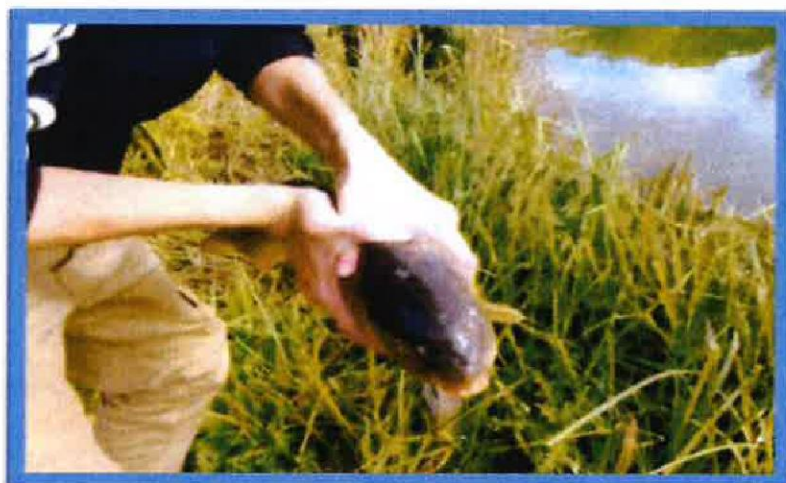
	Note	31/3/23 Unrestricted Funds £000s	31/3/23 Restricted Funds £000s	31/3/2023 Total Funds £000s	31/3/22 Unrestricted Funds £000s	31/3/22 Restricted Funds £000s	31/3/2022 Total Funds £000s
Fixed Assets							
Investments	5	73	294	367	187	378	565
Total Fixed Assets		73	294	367	187	378	565
Current Assets							
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
Net cash provided by (used in) investing activities		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 Receipe 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.