

**Charity number: 1096480**

**GLOUCESTERSHIRE HEALTH AND CARE NHS FOUNDATION TRUST  
CHARITIES**

**ANNUAL REPORT OF THE TRUSTEES**

**FOR THE FINANCIAL YEAR ENDING 31 MARCH 2022**

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## **GLOUCESTERSHIRE HEALTH AND CARE NHS FOUNDATION TRUST CHARITIES**

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## GLOUCESTERSHIRE HEALTH AND CARE NHS FOUNDATION TRUST CHARITIES

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

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#### Trustees

Gloucestershire Health and Care NHS Foundation Trust is the sole corporate Trustee of Gloucestershire Health and Care NHS Foundation Trust Charities.

Trust Board members during the period were:

Ingrid Barker, Trust Chair  
Steve Alvis, Non-Executive Director  
Maria Bond, Non-Executive Director (until 30 September 2021)  
Steve Brittan, Non-Executive Director  
Clive Chadhani, Non-Executive Director (until 28 February 2022)  
Marcia Gallagher, Non-Executive Director  
Sumita Hutchison, Non-Executive Director  
Jan Marriott, Non-Executive Director  
Graham Russell, Non-Executive Director  
Paul Roberts, Chief Executive  
Sandra Betney, Director of Finance  
Amjad Uppal, Medical Director  
Neil Savage, Director of Human Resources/Organisational Development  
John Campbell, Chief Operating Officer (until 4 June 2021)  
David Noyes, Chief Operating Officer (from 11 January 2022)  
Angela Potter, Director of Strategy and Partnerships  
John Trevains, Director of Nursing, Therapies and Quality  
Helen Goodey, Joint Director of Locality Development and Primary Care

#### Charity registered number

1096480

#### Principal office

Edward Jenner Court  
Unit 1010 Pioneer Avenue  
Gloucester Business Park  
Brockworth  
Gloucestershire  
GL3 4AW

#### Independent examiner

Nicholas J Bishop  
Unit 3 Ambrose House  
Meteor Court  
Barnett Way  
Barnwood  
Gloucester  
GL4 3GG

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**GLOUCESTERSHIRE HEALTH AND CARE NHS FOUNDATION TRUST CHARITIES**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**Bankers**

Royal Bank of Scotland Group plc  
Redheughs Avenue  
Edinburgh  
Scotland  
EH12 9JN

**Solicitors**

Field Fisher LLP  
Riverbank House  
2 Swan Lane  
London  
United Kingdom  
EC4R 3TT

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## **GLOUCESTERSHIRE HEALTH AND CARE NHS FOUNDATION TRUST CHARITIES**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

#### **Foreword**

This Annual Report sets out, for the year ended 31 March 2022, the level of charitable income received by Gloucestershire Health and Care NHS Foundation Trust Charities, the level of charitable expenditure made by Gloucestershire Health and Care NHS Foundation Trust Charities and the balance of charitable monies that remain at the disposal of Gloucestershire Health and Care NHS Foundation Trust Charities. Income to the charitable fund is mainly from gifts, donations or legacies, while charitable fund expenditure is to enable activities to take place that are not funded or provided from Gloucestershire Health and Care NHS Foundation Trust's normal revenue income.

Gloucestershire Health and Care NHS Foundation Trust would like to thank all donors to our charitable funds – be they individuals, groups or companies – as their donations make a real difference to the lives of those experiencing mental and physical health problems, and would encourage anyone reading this report to consider its charitable funds should they wish to donate to a charity.

#### **Structure, Governance and Management**

Gloucestershire Health and Care NHS Foundation Trust is the Corporate Trustee of Gloucestershire Health and Care NHS Foundation Trust Charities.

Gloucestershire Health and Care NHS Foundation Trust is the main beneficiary of the Charity and is a related party by virtue of being the corporate trustee. By working in partnership with the Trust the Charitable Funds are used to best effect. When deciding upon the best use of the Charitable Funds, the corporate trustee takes into consideration the main activities, objectives, strategies and plans of the proposed beneficiary.

The Charity's unrestricted fund was established using the model declaration of trust. The restricted funds were separately registered under the group Charity. All funds held at the date of registration either formed part of the unrestricted or restricted funds. Subsequent donations and gifts received by the Charity have been added to those fund balances within the existing charity.

The corporate trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund and by designating funds; in this way the trustee is able to respect the wishes of the donors, to benefit patient care and advance the good health and welfare of patients and staff. The charitable funds available to spend are held within the fund categories described in notes 13 and 14 of the accounts.

Non-Executive members of the Trust's Board of Directors are appointed by the Council of Governors of Gloucestershire Health and Care NHS Foundation Trust. Executive members of the Board are subject to recruitment by the NHS Trust Board.

Members of the Trust Board and the Charitable Funds Committee are not individual trustees but act as agents under charity law on behalf of the corporate trustee.

All Board members undertake an induction programme on appointment and are encouraged to participate in relevant training programmes as appropriate.

The Charitable Funds Committee is responsible for the overall management of the Charitable Funds.

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## GLOUCESTERSHIRE HEALTH AND CARE NHS FOUNDATION TRUST CHARITIES

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

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The Committee is required to:

- Ensure compliance with all legal and regulatory requirements, including NHS guidance and Charity Commission guidance.
- Approve policies and procedures for the control of charity income, investments and expenditure and establish/maintain monitoring and review systems to ensure that procedures are correctly applied.
- Approve the annual financial statements and Charitable Fund annual report.
- Approve the registration and objects of all of the Trust charities; ensuring such registrations meet the needs of the Trust's charitable purposes.
- Consider applications from the fund managers for the creation of new funds and approve the governing documents under which these will be administered.
- Nominate NHS officers to have delegated authority for the commitment of expenditure, management of VAT implications and liaison with the investment broker for deposits and withdrawals.
- Ensure legacy income is monitored and approve the actions of the legacy officer to ensure receipt of all legacy entitlements.
- Oversee the development of an investment policy for Board of Trustees approval as required.
- If directed by the Board of Trustees, oversee the appointment of an investment manager and the implementation of appropriate procedures to monitor the investment arrangements and ensure compliance with the current relevant legislation.
- Act as the control mechanism for any approved fund-raising appeals which may be initiated, and ensure that the appointment and control of fund-raisers is in line with current regulations and guidance
- Ensure appropriate liaison with the Charity Commission and/or legal advisors to confirm/support any recommendation or action that the trustees may wish to make.
- Oversee the development of plans to increase awareness amongst staff and the wider community of the availability and potential uses of charitable funds.
- Receive and consider bids for the application of monies in accordance with the Standing Financial Instructions.
- Commission and review audit reports on charitable funds and initiate appropriate action.
- Oversee the development of a fund-raising strategy for approval by the Board of Trustees as required.

#### **During the year ending 31 March 2022 the Charitable Funds Committee comprised:**

- |                    |  |
|--------------------|--|
| • Sumita Hutchison | Chair  |
| • Marcia Gallagher | Vice Chair   |
| • Sandra Betney    | Director of Finance                                    |
| • Angela Potter    | Director of Strategy and Partnerships                  |
| • Neil Savage      | Director of Human Resources/Organisational Development |
| • Graham Russell   | Non-Executive Director                                 |

#### **Risk Management**

The amount of funds held in respect of charitable funds is currently considered too small to support an investment portfolio. The trustees do not consider there to be any major risks associated with the charitable funds due to the nature of the charitable activities undertaken. Funds spent during the year will be no more than the balance held.

The Trust provides accounting facilities for the funds. The financial position of any fund can be known at any time, as each fund has a unique code which is debited or credited at the time of a transaction, through the cloud accounting package. Transactions are processed through the ledger system. Any balance owing to or from the fund is transferred between the Trust Fund Account and Gloucestershire Health and Care NHS Foundation Trust's bank account during the financial year.

#### **Reserves Policy**

The charity aims to expend all funds received within two years of receipt, except where funds are being saved for a specific purpose. Fund balances earn interest during the year from the relevant bank accounts.

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## **GLOUCESTERSHIRE HEALTH AND CARE NHS FOUNDATION TRUST CHARITIES**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022**

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#### **Objectives and Activities**

The core vision of the charity is to enhance the care and treatment of service users accessing NHS services within Gloucestershire Health and Care NHS Foundation Trust, by raising funds to support high priority areas which are beyond the scope of government funding.

The core activities of the charity are for the benefit of patients/service users and colleagues employed by Gloucestershire Health and Care NHS Foundation Trust.

To achieve its vision and objects the charity is working to:

- Develop key messages to better connect with the communities served in Gloucestershire to increase awareness of the charity and the ways in which donors can support the Trust.
- Provide support, guidance and encouragement for colleagues to access funds for projects that align to the vision of the charity.
- Deliver practical improvements to the service user environment.
- Encourage new and existing supporters to engage with the charity using a range of media including email, the post, website and telephone.

The charity will achieve these plans by:

- Generating income through a variety of means.
- Supporting Trust colleague's development to enable them to provide excellent clinical and service user centric care.
- Improving the quality of service, user care and experience.
- Effectively managing charitable funds available.
- Improving environments for service users, carers and the Trust colleagues.
- Approving grants which will make a real difference, particularly in respect of support for specialist clinical study and/or research that has the potential to impact on the treatment and well-being of service users and carers.

This Fund focuses on the following areas of activity:

- Nightingale - to support nurses and allied health professionals to deliver the very best care.
- Environmental – improvement or innovations to internal/external physical spaces or sustainability projects.
- General Fund – to provide general support for any charitable purpose or purposes relating to the NHS wholly or mainly for the health and social care services.
- Research Training – to support research and development across clinical practice.

#### **Public benefit**

In planning the charity's activities for the year the trustees kept in mind the Charity Commission's guidance on public benefit.

#### **Achievements and performance**

The charity is proud to support people from across the county at their time of need, crisis or illness, and is able to provide this help as a result of the generous donations and legacies of local people, organisations and the wider community, and also through the inspirational fundraising activities of NHS colleagues and other organisations and individuals.

Over the years many individuals have benefited from the kindness of others.

Examples of some of the good causes the charity has sponsored this year include:

- Specialist Equipment
- Christmas related activities for patients and staff

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## GLOUCESTERSHIRE HEALTH AND CARE NHS FOUNDATION TRUST CHARITIES

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

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- Volunteer Support
- Music in Hospitals, Dance & Dementia and Dance Magic Dance

The Trust works actively with the local League of Friends within its area and formally records its gratitude for their support.

The consolidation of funds has created greater understanding of the range of the charity's remit and the charity plans to reinforce links with each locality in which it operates.

#### **Key Performance Indicators**

Key performance indicators are not currently used due to the limited activity within the charity.

#### **Use of Volunteers**

Support is provided by volunteers, however, this is minimal due to the current limited activity of the charity.

#### **Future Plans**

Given the level of funds that currently exist, it will not be possible to plan for any significant items of expenditure. Work to further develop the Brokenborough investment land legacy will also be taken forward.

#### **Financial Review**

The net assets of the charitable fund as at 31 March 2022 were £351,000 (2021: £405,000). Overall net assets have decreased by 13.3 percent in the year.

In this financial year legacy income was nil and donations decreased from £228,000 in 2021 to £123,000 in 2022 a decrease of 46 percent. Overall expenditure of £177,000 was 25 percent higher than last year. In this financial year £165,000 (2021: £88,000) was spent on patient and staff welfare activities.

The income for the year was £123,000 (2021: £228,000) a reduction of £105,000. The decrease in income during the year is due mainly to a reduction of £70,000 in donations from NHS Charities and a reduction in donations to the General Fund of £37,000.

Expenditure for the year totalled £177,000 (2021: £141,000).

Service users and Gloucestershire Health and Care NHS Foundation Trust colleagues have benefited greatly from the generosity of family, friends, colleagues and the wider community who have made donations to the charitable fund.



## **Gloucestershire Health and Care NHS Foundation Trust Charities**

### **Statement of Trustees' responsibilities**

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

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

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

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

This report was approved by the Trustees, on 4<sup>th</sup> January 2023 and signed on their behalf by:

**Sumita Hutchison**  
**Trustee**

**Angela Potter**  
**Trustee**

**GLOUCESTERSHIRE HEALTH AND CARE NHS FOUNDATION TRUST  
CHARITIES**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

# **GLOUCESTERSHIRE HEALTH AND CARE NHS FOUNDATION TRUST CHARITIES**

## **ANNUAL ACCOUNTS 2021-22**

The accounts of the Gloucestershire Health & Care NHS Foundation Trust Charities

### **FOREWORD**

These accounts have been prepared by the Trustees under the Charities Act 2011.

The Gloucestershire Health and Care NHS Foundation Trust is the corporate trustee of the funds held on trust under paragraph 16c of Schedule 2 of the NHS and Community Care Act 1990.

Gloucestershire Health & Care NHS Foundation Trust Charities is registered with the Charity Commission under registration number 1096480.

### **MAIN PURPOSE OF THE FUNDS HELD ON TRUST**

The main purpose of the charitable funds held on trust is to apply income for any charitable purpose relating to the National Health Service wholly or mainly for the services provided by Gloucestershire Health and Care NHS Foundation Trust, its staff and associated carers.

**GLOUCESTERSHIRE HEALTH AND CARE NHS FOUNDATION TRUST CHARITIES**  
**Statement of Financial Activities**  
**For the period ending 31 March 2022**

	Note	Restricted Funds	Unrestricted Funds	Total	Total
		£000	£000	2022 £000	2021 £000
<b><u>Income from:</u></b>					
Donations & Legacies	2	99	14	113	228
Other Income	3	10	0	10	0
<b>Total Income</b>		<u>109</u>	<u>14</u>	<u>123</u>	<u>228</u>
<b><u>Expenditure on:</u></b>					
Transfer of Funds to Hereford		0	0	0	(33)
Charitable Activities:	5,6				
- Management & Administration	4	(7)	(5)	(12)	(20)
- Staff welfare and amenities		(144)	(2)	(146)	(62)
- Patient welfare and amenities		0	(19)	(19)	(26)
		<u>(151)</u>	<u>(26)</u>	<u>(177)</u>	<u>(108)</u>
<b>Total expenditure</b>		<u>(151)</u>	<u>(26)</u>	<u>(177)</u>	<u>(141)</u>
<b>Net (expenditure)/income for the year</b>		<u>(42)</u>	<u>(12)</u>	<u>(54)</u>	<u>87</u>
<b>Net Movements in funds</b>		<u>(42)</u>	<u>(12)</u>	<u>(54)</u>	<u>87</u>
Fund balances at 1 April 2021		262	143	405	318
<b>Fund balances at 31 March 2022</b>		<u>220</u>	<u>131</u>	<u>351</u>	<u>405</u>

**GLOUCESTERSHIRE HEALTH AND CARE NHS FOUNDATION TRUST CHARITIES**  
**Balance Sheet**  
**As at 31 March 2022**

	Note	2022 £000	2021 £000
<b>Fixed Assets</b>			
Investments		<u>150</u>	<u>150</u>
		<u>150</u>	<u>150</u>
<b>Current Assets</b>			
Debtors	7	0	0
Cash at bank and in hand	8	<u>309</u>	<u>323</u>
		<u>309</u>	<u>323</u>
<b>Creditors: amounts falling due within one year</b>	9	<b>(108)</b>	(68)
Net Current assets		<u>201</u>	<u>255</u>
		<u>351</u>	<u>405</u>
Creditors falling due after more than one year		<u>0</u>	<u>0</u>
<b>Total assets less current liabilities</b>		<u><u>351</u></u>	<u><u>405</u></u>
<b>Income funds</b>			
Restricted funds	13	<b>220</b>	262
Unrestricted funds	14	<u>131</u>	<u>143</u>
		<u><u>351</u></u>	<u><u>405</u></u>

The financial statements were approved by the Trustees on 4th January 2023

Signed: Sumita Hutchison  
Trustee

Date: 4th January 2023

Signed: Angela Potter  
Trustee

Date: 4th January 2023

**GLOUCESTERSHIRE HEALTH AND CARE NHS FOUNDATION TRUST CHARITIES**  
**Statement of Cash Flow**  
**For the period ending 31 March 2022**

	Note	2022 £000	2021 £000
<b>Cash flow from operating activities:</b>			
<b>Net cash provided by (used in) operating activities</b>	10	<u>(14)</u>	<u>144</u>
<b>Cash flow from investing activities:</b>			
Dividends, interest and rents from investment		<u>0</u>	<u>0</u>
<b>Net cash provided by (used in) investing activities</b>		<u>0</u>	<u>0</u>
Change in cash and cash equivalents in the reporting period		(14)	144
Cash and cash equivalents at the beginning of the reporting period		<u>323</u>	<u>179</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>309</u>	<u>323</u>

# **GLOUCESTERSHIRE HEALTH AND CARE NHS FOUNDATION TRUST CHARITIES**

## **NOTES TO THE ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

### **1. Accounting Policies**

#### **1.1 Accounting Convention**

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going Concern**

The Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, the Trustees consider it appropriate to adopt the going concern basis in preparing the accounts.

The business model of the charity is such that its charitable activities are limited to those which have sufficient funds to support from the excess of funding received over the cost of administering the charity. The Charity therefore has no specific commitments and no committed costs.

The Trustees have reviewed the cashflow forecasts for a period of 12 months from the date of the approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period.

#### **1.3 Incoming Resources**

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

For legacies, entitlement is taken as the earlier of the date on which either; the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified of or the charity is aware of the granting probate, and the criteria for the income recognition have not been met the legacy is treated as a contingent asset and disclosed if material.

#### **1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total direct costs and shared costs, including support costs, involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to the activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charge allocated on the portion of the asset's use.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

#### **1.5 Income Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

#### **1.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **1.7 Cash at Bank and in Hand**

Cash at bank and in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

# GLOUCESTERSHIRE HEALTH AND CARE NHS FOUNDATION TRUST CHARITIES

## NOTES TO THE ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

### 1. Accounting Policies (Continued)

#### 1.8 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, if it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount recognised within the interest payable and similar charges.

#### 1.9 Financial Instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.11 Fixed Asset Investment

Investment land is valued at fair value at the year end.

#### 1.12 Irrecoverable VAT

Irrecoverable VAT is charged against the category of expenditure for which it is incurred.

#### 1.13 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.



**GLOUCESTERSHIRE HEALTH AND CARE NHS FOUNDATION TRUST  
CHARITIES**

**NOTES TO THE ANNUAL ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**2 Analysis of voluntary income**

	Restricted Funds	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£000	£000	£000	£000
Donations from individuals	0	14	14	25
Transfer from New Highways	0	0	0	34
Charities and Non Corporate Bodies	99	0	99	169
Legacies	0	0	0	0
<b>Total</b>	<b>99</b>	<b>14</b>	<b>113</b>	<b>228</b>

**3 Other income**

	Restricted Funds	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£000	£000	£000	£000
Other Income	10	0	10	0
Interest on cash held on deposit ( current )	0	0	0	1
<b>Total</b>	<b>10</b>	<b>0</b>	<b>10</b>	<b>1</b>

**4 Analysis of expenditure - administration and support costs**

	Restricted Funds	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£000	£000	£000	£000
External examination & audit	4	3	7	4
Financial services recharged from FSS	0	0	0	2
In-house finance support	1	1	2	1
External finance support	0	0	0	4
Professional fundraising services	2	1	3	0
Other (Including Bank Charges)	0	0	0	9
	<b>7</b>	<b>5</b>	<b>12</b>	<b>20</b>

The independent examiner received £1,800 (2021: £4,000) for the independent examination of the financial statements. The prior years figure represents an audit of the financial statements.

**5 Analysis of charitable expenditure**

	Funded activity	Support costs	Total 2022	Total 2021
	£000	£000	£000	£000
Patient welfare & amenities	19	-	19	26
Staff welfare & amenities	146	-	146	62
<b>Total</b>	<b>165</b>	<b>-</b>	<b>165</b>	<b>88</b>

**6 Analysis of staff costs**

The charity has no direct employees

**GLOUCESTERSHIRE HEALTH AND CARE NHS FOUNDATION TRUST  
CHARITIES**

**NOTES TO THE ANNUAL ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022**

<b>7 Analysis of current debtors</b>	<b>Total 2022 £000</b>	<b>Total 2021 £000</b>
Debtors under 1 year		
Trade Debtors	0	0
<b>Total</b>	<u>0</u>	<u>0</u>

<b>8 Analysis of cash</b>	<b>Total 2022 £000</b>	<b>Total 2021 £000</b>
Cash at bank and cash in hand	309	323
<b>Total</b>	<u>309</u>	<u>323</u>

<b>9 Analysis of current liabilities</b>	<b>Total 2022 £000</b>	<b>Total 2021 £000</b>
Trade Creditors	0	39
Accruals	108	29
<b>Total</b>	<u>108</u>	<u>68</u>

	<b>Total Funds 2021-22 £000</b>	<b>Total Funds 2020-21 £000</b>
<b>10 Reconciliation of net income/(expenditure) to net Net income / (expenditure) for 2021/22 (as per Statement of Financial Activities:</b>	<b>(54)</b>	<b>87</b>
Depreciations charges	0	0
(Gains )/ losses on investment	0	0
Dividends, interest and rents from investment	0	0
Loss (profit) on sale of Fixed Asset	0	0
(Increase)/decrease in stocks	0	0
(Increase)/decrease in debtors	0	1
Increase/(decrease) in creditors	40	56
<b>Net cash provided by (used in) operating activities</b>	<b>(14)</b>	<b>144</b>

**11 Related Party Transactions**

During the year none of the trustees or members of the key management staff or parties related to them has undertaken any material transactions with Gloucestershire Health & Care NHS Foundation Trust Charitable Fund.

**12 Trustees Expenses**

No expenses were reimbursed to any trustees during the year under review.

**GLOUCESTERSHIRE HEALTH AND CARE NHS FOUNDATION TRUST  
CHARITIES**

**NOTES TO THE ANNUAL ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**13 Analysis of Restricted Funds**

	Balance 31 March 2021 £000	Income £000	Expenditure £000	Transfers £000	Gains/ Losses £000	Balance 31 March 2022 £000
<b>Restricted Funds</b>						
Brokenboro' Land	152	10	(1)	-	-	<b>161</b>
J Page	2	-	(2)	-	-	<b>0</b>
Big Lottery	4	-	(2)	-	-	<b>2</b>
Groundwork	2	-	(1)	-	-	<b>1</b>
NHS Charities Together	102	99	(145)	-	-	<b>56</b>
<b>Total</b>	<b>262</b>	<b>109</b>	<b>(151)</b>	<b>0</b>	<b>0</b>	<b>220</b>

**14 Analysis of Unrestricted Funds**

	Restated Balance 31 March 2021 £000	Income £000	Expenditure £000	Transfers £000	Gains/ Losses £000	Balance 31 March 2022 £000
2gether	77	-	-	(77)	-	<b>0</b>
Herefordshire	0	-	-	0	-	<b>0</b>
North Gloucestershire	1	-	-	(1)	-	<b>0</b>
South Gloucestershire	2	-	-	(2)	-	<b>0</b>
West Gloucestershire	2	-	-	(2)	-	<b>0</b>
Countywide	26	-	-	(26)	-	<b>0</b>
Awards for All	0	-	-	0	-	<b>0</b>
Awards for All - Stroud	7	-	-	(6)	-	<b>1</b>
Nightingale	21	4	(1)	0	-	<b>24</b>
Research	3	-	(1)	0	-	<b>2</b>
Environment Fund	4	-	(1)	0	-	<b>3</b>
General Fund	-	10	(23)	114	-	<b>101</b>
<b>Total</b>	<b>143</b>	<b>14</b>	<b>(26)</b>	<b>0</b>	<b>0</b>	<b>131</b>

The unrestricted funds have been consolidated into 4 funds during the year with the funds balances on the closed funds being transferred into a general fund.

These funds are designated for the following purposes

Nightingale Fund	to support nurses and allied health professionals to deliver the very best care.
Environment Fund	improvement or innovations to internal/external physical spaces or sustainability projects.
General Fund	to provide general support for any charitable purpose or purposes relating to the NHS wholly or mainly for the health and social care services.
Research Training	to support research and development across clinical practice.

**15 Change in the Basis of Accounting**

There has been no change in the basis of accounting during the year.  
Accounts have been prepared in accordance with the FRS102 based SORP

**16 Prior Year Adjustments**

There has been no change to the accounts of prior years.

**17 Post balance sheet events**

There are no post balance sheet events to report.

## **GLOUCESTERSHIRE HEALTH AND CARE NHS FOUNDATION TRUST CHARITIES**

### **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF GLOUCESTERSHIRE HEALTH AND CARE NHS FOUNDATION TRUST CHARITIES**

I report to the trustees on my examination of the financial statements of Gloucestershire Health and Care NHS Foundation Trust Charities (the Trust) for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

As the trustees of the Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

**Nicholas J Bishop FCCA ACA**

Unit 3 Ambrose House  
Meteor Court  
Barnett Way  
Barnwood  
Gloucester  
GL4 3GG

Dates: 4th January 2023