Lancashire and South Cumbria NHS Foundation Trust

England & Wales · Charity number 1099568

Details

Other names	LANCASHIRE CARE NHS FOUNDATION TRUST CHARITY AND OTHER RELATED CHARITIES, LANCASHIRE CARE NHS TRUST CHARITY AND OTHER RELATED CHARITIES, Hope and Mind at LSCFT, Lancashire and South Cumbria NHS Foundation Trust Charity
Status	Registered
Legal form	Other
Registered	2003-09-22
Register	View on the Charity Commission register

Contact

Address	Lancashire & South Cumbria NHS FT Sceptre Point Sceptre Way Bamber Bridge Preston PR5 6AW
Phone	07779 457040
Email	LSCFTCharity@lscft.nhs.uk
Website	www.lscft.nhs.uk

Activities

Objects: SEE INDIVIDUAL CONSTITUENTS

Activities: The charity is largely funded by donations and/or legacies received from patients, their relatives, and the general public and other organisations. The overall strategy of the Charity is to provide support via:Patients expenditure & Staff expenditure. Purchase of small items of equip and provision of services & facilities for patients. Purchase of staff education and to improve staff wellbeing.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** LANCASHIRE
- Cumbria
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£97,207	£152,527	-	-
2024-03-31	£187,106	£198,502	-	-
2023-03-31	£126,296	£102,660	-	-
2022-03-31	£82,385	£177,705	-	-
2021-03-31	£212,175	£76,824	-	-

Trustees

Name	Role	Appointed
Lancashire & South Cumbria NHS FT		

Linked charities

- LANCASHIRE CARE NHS FOUNDATION TRUST CHARITY (1099568-1)
- PRESTON PRIMARY CARE NHS TRUST CHARITY (1099568-2)
- MENTAL HEALTH FUND (1099568-4)

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Lancashire and South Cumbria NHS Foundation Trust

England & Wales - Charity number 1099568

Accounts

Docusign Envelope ID: CDF06E97-F68D-42E3-AF77-F3EE783BC9AD

NHS
Lancashire & South Cumbria
NHS Foundation Trust



Charity Annual Report and Accounts

2024/25







Registered charity number 1099568

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WELCOME

It's our absolute pleasure to welcome you to this annual report and to share details with you of the generous support Lancashire and South Cumbria NHS Foundation Trust Charity has received over the past twelve months.

Our focus is on improving the patient experience and supporting the Trust colleagues who work tirelessly to ensure patients, and their families receive the best possible care. We would not be able to do this without the support and contributions of so many individuals, families, groups and companies and other charitable organisations.

This year our income from a variety of sources, including charitable donations and fundraising, was £97,207 and to make a difference to the lives of our patients, their families and our colleagues we have spent £130,600 on Charitable objectives, with a total expenditure of £152,527.

We were delighted to receive support from MedEquip4Kids for our children's mental health services across the region. We were also able to support staff training, provide an exercise bike for our patients at the Harbour and establish a parkrun at our Guild Lodge site. You can read more on some of these activities later on in the report.

It is also a really exciting time for us as, in January 2025, we welcomed a fundraising manager to the Trust who will be supporting the development of our charity so that we can do even more to make a difference to our patients, carers, families, colleagues and communities across Lancashire and South Cumbria.

Thank you so much for your support, we simply couldn't do this without you.



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WHO WE ARE

Lancashire and South Cumbria NHS Foundation Trust Charity is the official charity for Lancashire and South Cumbria NHS Foundation Trust (LSCft), which includes inpatient sites such as The Harbour in Blackpool, Guild Lodge in Preston, Woodview in Whalley and Dane Garth in Furness and many community services throughout Lancashire and South Cumbria.

Our overall objective is outlined in the Charity's governing document and as such, funds are used "for any charitable purpose or purposes relating to the National Health Service".

We have a set of aims, which benefit the public through our support for LSCft ('the Trust'). These aims ensure that the Trustee complies with the duty to have due regard to public benefit guidance published by the Charity Commission and set out in section 4 of the Charities Act.

In 2024/25, our main aim has been to provide funding for a range of initiatives that support the health of the Trust's community by continually enhancing the excellent patient care and experience across Trust services and beyond.

This includes providing patient resources, supporting colleagues and their development and working in partnership with other organisations to support health and wellbeing initiatives.





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REVIEW OF THE YEAR

We are delighted to have been able to continue to support the patients, colleagues and communities served by Lancashire and South Cumbria NHS Foundation Trust, thanks to our generous supporters.

It's been a winning year for Grow Your Own (GYO) based at Guild Lodge in Preston, which has been supporting service users to grow and nurture plants and produce to inspire and support recovery. This year we were excited to be part of the 100th Southport Flower Show by showcasing a garden at the event and selling some of our plants and produce.

Service users from Guild Lodge helped in the preparation and build of our garden from planning and painting and then nurturing the plants to feature in the show garden, through to build and construction at the event site. The aim of the garden was to raise awareness of GYO's work and the power of nature and gardens on mental health and wellbeing.

We were absolutely delighted to win a gold medal for our garden as well as raise funds on the day to continue our work.

We were also able to raise funds at the Longridge Agricultural Show as service users entered their produce in various classes at the show and sold produce they had grown.

At Christmas, service users made and sold a variety of hand-crafted items from willow grown on site, to help raise funds for the Charity.



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Our partnership with Lancashire and Wildlife Trust (LWT) continued the focus on nature to support wellbeing and healthy lifestyles.

Thanks to funding received from NHS Charities Together in previous years we have been delivering nature and wellbeing sessions at The Chai Centre in Burnley with LWT.

These sessions provided an opportunity for the local community to take part in nature-based sessions and to feel part of the centre and community. From creating growing beds from donated wooden pallets to community composting and creating an outdoor classroom to support access to outdoor spaces and participation in sessions around healthy eating, they have helped to improve mental health and wellbeing, improve confidence and support skills development.

Thanks to this project we have recruited three volunteers to support work at The Chai Centre.

Charitable funds also supported an event at The Chai Centre on World Mental Health Day in October. Bringing together services from several partners such as Age UK, Talking Therapies and Lancashire Wildlife Trust, the day was about sharing information and encouraging the local community to engage with services and access support from providers.

It was also a year of firsts, as we were delighted to support the establishment of the first NHS-initiated parkrun at Guild Lodge. Launching in July 2024, the 5km run, which is held every Saturday morning, is the very first parkrun in the country to be held on a secure mental health site.

The weekly run at the site in Preston, provides an opportunity for colleagues and services users to get involved either by walking or running the route or volunteering their time on the day. We have had lots of positive feedback on the initiative to support active and healthy lifestyles including how it is a genuine example of trying to break down the barriers that exist within services for the people that utilise them.



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FUTURE PLANS

The next twelve months are an exciting time for the charity following the appointment of a new fundraising manager in January 2025. With a refreshed focus on fundraising we hope to be able to do more for our patients, families and communities.

An initial focus will be on developing the brand, mission, vision and aims of the charity to support our future fundraising ambitions.

The charity will also be looking at interaction and engagement with colleagues to embed fundraising as part of the culture at LSCft.

Our aim is to start building relationships for the charity, so that we become rooted within the communities that we serve, to raise awareness of our work and the services we support but also to reduce stigma around mental health and reduce health inequalities.

THE CHARITY OBJECTS

The Charity is governed by a Declaration of Trust dated 19 August 2003, which sets out the Charity's objects as follows:

"The Trustees shall hold the Trust fund upon trust to apply the income, and at their discretion, so far as may be permissible, the capital, for any charitable purpose or purposes relating to the National Health Service."

These broad objects have been interpreted by the Trust more specifically as being to expend the charity's funds on patients and colleagues as follows:

Patients: Purchase of small items of equipment, provision of services, and the provision of facilities not normally provided by or in addition to the normal NHS provision that are exclusively for the benefit of patients.

Colleagues: a) Motivation of staff, by improving colleague facilities and by providing services that improve colleague health and wellbeing.
b) Education of colleagues beyond what would normally be provided by the NHS.

The Charity's governing documents are currently under review and will be developed to more accurately reflect the Charity's current aims, objectives and activities. In due course, the revised documents will be registered with and available from The Charity Commission.

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STRUCTURE, GOVERNANCE AND MANAGEMENT OF THE CHARITABLE FUNDS

Lancashire and South Cumbria NHS Foundation Trust ('the Trust') is the Corporate Trustee of the Charity as stated in the Trust Deed dated 19 August 2003 as amended by supplemental deed dated 30 September 2008.

The Trust Board is responsible for ensuring that the Trust fulfils its duties as Corporate Trustee. The Board has delegated responsibility for managing the charitable funds to its Charitable Funds Committee, which periodically reviews the Charity's financial performance and fund balances, monitoring the use of the Charity's funds. The Trust's chief finance officer acts as the charity's treasurer and is responsible for day-to-day management, administration and control of the charitable funds; he is a member of, and reports to, the Charitable Funds Committee. He is responsible for ensuring that funds are spent in accordance with the objects set out in the Declaration of Trust, that full accounting records are maintained, and that devolved decision making or delegated arrangements are in accordance with the policies and procedures set out by the Trust Board.

The Trust's company secretary acts as the Charity's secretary.

The charity holds a number of funds whose use is restricted to particular localities and operational services. These funds are disbursed by local fund holders up to limits agreed under the Trust's standing financial instructions, standing orders and powers of delegated authority. The Charitable Funds Committee has the power to revoke a fund holder's authority if appropriate.

The management charge levied on the Charity this year by the Trust was £21,842 (£21,166 for 2023/24). No remuneration is paid by the charity to any individual officers of the Trust.

Trustee induction and training

As part of their induction programme new executive and non-executive directors of Lancashire and South Cumbria NHS Foundation Trust are made aware of their responsibilities as Board members of the Corporate Trustee of Lancashire and South Cumbria NHS Foundation Trust Charity.

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REVIEW OF THE FINANCES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE OF THE CHARITABLE FUNDS

The Charity relies mainly upon the generosity of patients and their relatives and other donors who are familiar with or have experienced the Trust's care. In addition to these generous individuals, the Charity is funded by ad hoc, but occasionally substantial, grants from other organisations. Fund holders within the Trust's staff are encouraged to use the resources they hold in a timely manner and in accordance with the wishes of the donors.

Statement of financial activities

Income

The Charity received income from a variety of sources including grants, donations, and fundraising activities of £97,207. The majority of income was from the final instalments of grants received from NHS Charities Together Stage 3 Recovery Grant, totalling £48,844. This funding is restricted and continues to support colleague wellbeing projects across LSCft.

We continued to receive donations for the Grow Your Own fund to support their work in helping to support the recovery and wellbeing of patients at Guild Lodge in Preston through learning about the environment and developing skills in food and plant production. Over £500 was raised at the Southport Flower Show with other donations being received throughout the year.

We also received gift in kind donations from the charity MedEquip4Kids to a value of over £8,000. They've helped us to improve the healthcare experience for our young patients with the addition of resources such as speakers, arts and crafts materials, sensory toys, books, and gardening materials.

This donation is supporting patients under the care of LSCFT children's and young people's mental health services in the community and those receiving care at the East Lancashire Child and Adolescent Service day unit located at Burnley Hospital and The Cove inpatient unit in Heysham. More support for these services is expected in 2025/26.



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Expenditure

The Charity incurred total expenditure of £152,527. Expenditure on charitable objectives amounted to £130,600 (85.6% of the total), whilst £21,927 was spent on support and governance costs (14.4% of the total).

The independent examiner has charged the charity a fee of £2,100 for 2024/25 (£1,620 2023/24).

Most of the Charity's expenditure is incurred on small items for colleague and patient wellbeing and amenities, and staff training and development. Twenty nine expenditure requests exceeded £1,000, amounting to £75,624 in total, and the remaining expenditure was on smaller value items.

Funding supported a number of activities and items including purchasing and installing garden furniture (£3,956) to support patients at Longridge Hospital. The new furniture is improving the environment by providing comfortable seating helping patients to enjoy the outdoors.

We've also supported training for six allied health professional teams, particularly focusing on speech and language therapists and assistants, working in teams across Pennine and Central areas. The funding of £1,472 enabled bespoke training to provide colleagues with skills and techniques to deliver therapeutic interventions and group therapy for children with stammers.

The training will have a wider impact on our young patients and their families as it has led to the introduction of new group therapy interventions for children across the area. These sessions provide support with tips and techniques for communicating and an opportunity for children to meet other children with a stammer as well as working on increasing confidence and knowledge for the young people and their families. We have already started to see positive outcomes from these group sessions with one patient sharing that their confidence had increased to 10 out of 10, commenting: "I'm really happy to talk now, even with a stammer."

£1,039 was spent on providing an exercise bike for patients at The Harbour in Blackpool. The bike has been a great addition in encouraging patients to undertake physical activity and maintain healthy lifestyles.

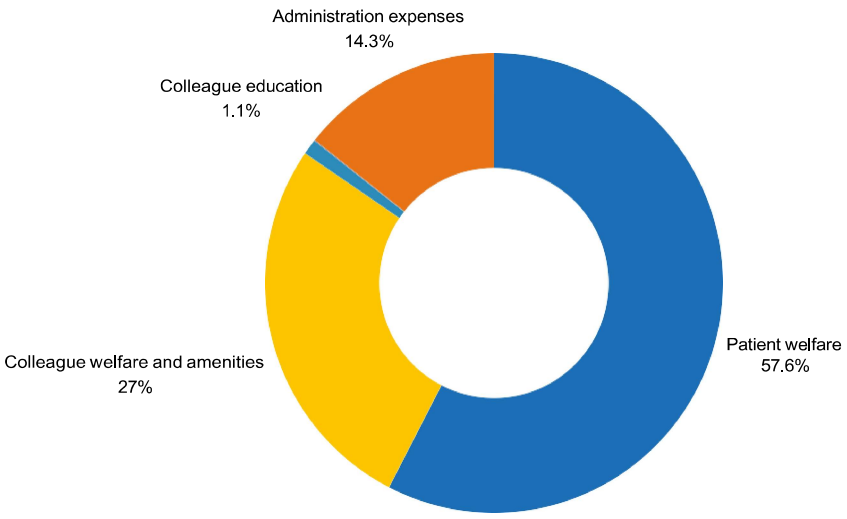


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Consolidation of NHS charitable funds

Where their charitable funds are deemed to be material, NHS Foundation Trusts are required to consolidate their associated charitable funds within their own financial statements and produce group accounts. The charity's funds are deemed not to be material to the Trust and the decision has therefore been taken not to produce group accounts. This position is supported by the Trust's external auditor.

Expenditure by Category



STATEMENT OF FINANCIAL POSITION

Financial statements

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011, and 'Accounting and Reporting by Charities: Statement of Recommended Practice', which is applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019).

Assets and liabilities

At the balance sheet date, the Charity held no fixed assets.
The Charity owed its creditors a total of £6,463, relating to 12 invoices for goods and services provided by suppliers prior to 31 March 2025.

Reserves Policy

At the 31 March 2025 the Charity had total reserves of £152,330 consisting of £75,401 of unrestricted funds and £76,929 of restricted funds.

The Charity expects to spend its resources in a timely manner, at the same level as income is received taking one year with another. This expectation is monitored and, if income significantly varies from expenditure, action is taken accordingly.

Investments Policy

The Charity's cash balances are held with those for the Trust and managed in the same way.

Signed by:



D McKenna, Chief Finance Officer
For and on behalf of Lancashire and South Cumbria NHS Foundation Trust Charity (Corporate Trustee)
Date: January 27, 2026

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CONTACT DETAILS FOR THE CHARITY, TRUSTEES AND ADVISORS

Registered charity name and number

Lancashire and South Cumbria NHS Foundation Trust Charity. 1099568

Registered address

Sceptre Point, Sceptre Way, Bamber Bridge, Preston, PR5 6AW
Tel: 01772 695300
Email: LSCFTCharity@lscft.nhs.uk

The executive and non-executive directors, who together form the Trust Board as at 31 March 2025, were as follows:

Executive directors	Non-executive directors
Christopher Oliver Chief Executive Officer	David Fillingham CBE Chairman
Philip Horner Chief Strategy Officer	Steve Wilson Non-Executive Director
Robert Cragg Chief People Officer	Paul Farrimond Non-Executive Director
Abigail Harrison Chief Digital and Infrastructure Officer	Anika Ephraim Non-Executive Director
Emma McGuigan Chief Operating Officer	Phillip Huggon Non-Executive Director
Dominic McKenna Chief Finance Officer	Ruth Lowry Non-Executive Director
Oliver Soriano Chief Nurse Officer	Lucinda McArthur Non-Executive Director
Gareth Thomas Chief Medical Officer and Deputy Chief Executive	Stephen Watkins Associate Non-Executive Director

Banker

NatWest, The Royal Bank of Scotland Government Banking CST, 2 Floor, 280, Bishopsgate, London, EC2M 4RB

Independent examiner

MHA, Richard House, 9 Winckley Square, Preston, Lancashire, PR1 3HP

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LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST

CHARITY REGISTRATION NO.1099568

ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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Independent Examiner's Report to the Trustee of Lancashire and South Cumbria NHS Foundation Trust

I report to the charity trustee on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 2 to 9.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts 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 accounts to be reached.

J Steer

Jack Steer BA(Hons) FCA
MHA
Richard House
Winckley Square
Preston
PR1 3HP

January 27, 2026
Date ……

27/01/2026 - 14:28

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Lancashire and South Cumbria NHS Foundation Trust
Statement of Financial Activities for the year ended 31 March 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	**Total Funds 2025 £**	Total Funds 2024 £
Income from:					
Donations and legacies		21,397	10,628	**32,025**	66,826
Grant Income		-	48,844	**48,844**	106,578
Fundraising activities		5,795	2,613	**8,408**	2,671
Bank Interest		2,350	5,580	**7,930**	11,032
Total		29,542	67,665	**97,207**	187,107
Expenditure on:					
Charitable activities		33,584	97,016	**130,600**	177,336
Fundraising activities		-	85	**85**	-
Administrative activities		5,861	13,881	**19,742**	19,546
Independent examiner's fee		623	1,477	**2,100**	1,620
Total	**4**	40,068	112,459	**152,527**	198,502
Net income/(expenditure) before other recognised gains/(losses)		(10,526)	(44,794)	**(55,320)**	**(11,395)**
Gains/(losses) on sale of assets		-	-	**-**	346
Net income/(expenditure)		**(10,526)**	**(44,794)**	**(55,320)**	**(11,049)**
Reconciliation of funds:					
Total funds brought forward 31 March 2024		85,927	121,723	207,650	218,699
Total funds carried forward 31 March 2025	**5**	**75,401**	**76,929**	**152,330**	207,650

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Lancashire and South Cumbria NHS Foundation Trust
Balance Sheet as at 31 March 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	**Total Funds 2025** £	Total Funds 2024 £
Current assets:					
Donated items held for re-sale		30,451	-	**30,451**	30,451
Debtors		-	-	**-**	346
Cash at bank and in hand		46,292	82,050	**128,342**	188,117
Total Current assets		**76,743**	**82,050**	**158,793**	218,914
Liabilities:					
Creditors falling due within one year		(1,342)	(5,121)	**(6,463)**	(11,265)
Net Current assets		**75,401**	**76,929**	**152,330**	207,649
Total assets less current liabilities		75,401	76,929	**152,330**	207,649
Net assets		75,401	76,929	**152,330**	207,649
The funds of the charity:					
Restricted income funds	**5**	-	76,929	**76,929**	121,723
Unrestricted income funds	**5**	75,401	-	**75,401**	85,927
Total charity funds		**75,401**	**76,929**	**152,330**	207,650

The notes on pages 4 to 9 form part of these accounts .

Signed: Dominic McKenna
Dominic McKenna, Chief Finance Officer

For and on behalf of Lancashire and South Cumbria NHS Foundation Trust (Corporate Trustee)

Date: January 27, 2026

27/01/2026 - 14:28

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1. Accounting Policies

(a) Basis of preperation

The financial statements are prepared under the historical cost convention, in accordance with the accounting policies set out in notes to the accounts and comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 published in October 2019.

(b) Going concern

We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We belive that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

(c) Funds structure

The trustee is responsible for administering the charitable funds.

Where there is a legal restriction on the purpose to which a fund may be allocated the fund is classified either as:

- an endowment fund (where the donor has expressly provided that only the income of the fund may be expended) or

- as a restricted income fund (where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose) or

- as an unrestricted fund (where the donor has not specified a charitable purpose) where the donation will be expended at the trustees discretion in accordance with the objects of the charitable trust.

The charity currently has no endowment income funds.

Designated funds are set aside by the trustees out of unrestricted general funds for specific purposes or projects.

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(d) **Income**

All income is recognised once the charity has entitlement to the resources and it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

(e) **Income from legacies**

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is virtually certain; this will be once confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled and it is virtually certain that the amount of incoming resources is known.

(f) **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the charity to the expenditure.

(g) **Irrecoverable VAT**

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

(h) **Allocation of administrative costs**

Administrative costs and overheads are apportioned between funds quarterly in proportion to their quarter-end balances.

(i) **Charitable activities**

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs.

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(j) **Fixed assets**

The charitable funds held no fixed assets as at 31 March 2025.

(k) **Debtors**

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

(l) **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

(m) **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest of the charity after deducting all of its liabilities.

(n) **Reserves policy**

The Charity generally expects to spend its resources in a timely manner, at the same level as income is received taking one year with another. This expectation is monitored and where income is seen to be significantly exceeding expenditure action will be taken to expend in accordance with the Charity's objectives.

Compliance with the Charity's Reserves policy is evidenced by an excess of expenditure over income this reporting period.

(o) **Fixed asset investments**

The charitable funds held no fixed asset investments as at 31 March 2025.

(p) **Pensions**

The charity has no employees and as such has no liability for pension contributions.

(q) **Judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts 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.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements made in the process of applying the above accounting policies. There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

27/01/2026 - 14:28

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2. Transfers between funds

Within the year there was one transfer of funds originally received in September 2020 from NHS Charities Together (Covid 19 Grant) and allocated to the Pathways services fund but was transferred back to NHS Charities Together (Covid 19 Grant) in August 2024 as being unspent at the year end.

These funds are both restricted to support staff and patient welfare.

3. Related party transactions

The Corporate Trustee did not pay expenses to any member of the Lancashire and South Cumbria NHS Foundation Trust Board nor to any member of the Trustee Committee and members did not receive any honoraria or remuneration from charitable funds in the year. The Trust has allowed the charity to utilise the services of its Governance and Communication Teams during the year.

4. Analysis of charitable expenditure in furtherance of charity's objectives

	Direct Charitable Costs Unrestricted £	Direct Costs Restricted £	Administrative Costs Unrestricted £	Administrative Costs Restricted £	2024/25 Total £
Fundraising events		85	-	-	85
Staff welfare and amenities	5,062	33,371	-	-	38,433
Staff education, training and development		1,542	-	-	1,542
Patient welfare and amenities	28,522	62,103	-	-	90,625
Grants	-		-	-	-
Independent examiner's fee	623	1,477	-	-	2,100
Administrative activities	-	-	5,861	13,881	19,742
Other expenditure	-	-	-	-	-
Total	**34,207**	**98,578**	**5,861**	**13,881**	**152,527**

Prior year

	Direct Charitable Costs Unrestricted £	Direct Charitable Costs Restricted £	Administrative Costs Unrestricted £	Administrative Costs Restricted £	2023/24 Total £
Fundraising events		-	-	-	-
Staff welfare and amenities	11,251	7,325	-	-	18,576
Staff education, training and development	170	4,698	-	-	4,868
Patient welfare and amenities	4,653	18,116	-	-	22,770
Grants	-	128,089	-	-	128,089
Independent examiner's fee	144	1,476	-	-	1,620
Administrative activities	-	-	1,403	18,143	19,546
Other expenditure	14	3,020	-	-	3,033
Total	**16,232**	**162,724**	**1,403**	**18,143**	**198,502**

Allocation of support costs

The charity undertakes one charitable activity, namely the provision of mental health, learning disability, autism and community healthcare services to improve the health and wellbeing of the population of Lancashire and South Cumbria. All governance, management and administrative functions exist solely to support this activity.

Accordingly, the trustee has determined that all support costs incurred during the year are directly attributable to this single charitable activity and have therefore been allocated in full within administrative activities above.

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LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST

5. Analysis of Restricted Funds

Description	Opening balance 1 April 2024	Income	Expenditure	Transfers	Closing Balance 31 March 2025
Chai Centre Wellbeing Fund Grant	3,438	109	(2,077)		1,470
Shakespeare Ward - The Harbour - Legacy	4,800	101	(687)		4,214
Stevenson Ward - The Harbour - Legacy	4,125	447	(866)		3,706
Chorley Inpatient Unit	1,330	141	(188)		1,283
Speech & Language Therapy - Legacy	5,327	249	(2,156)		3,420
Longridge Hospital - Legacy	34,840	1,531	(11,628)		24,743
Dova Unit	3,991	459	(582)		3,868
Grow Your Own Fund - Guild Lodge	6,392	9,421	(12,187)		3,626
LSCFT Older Adult Mental Health Services - Patients	1,978	50	(967)		1,061
LSCFT - Ring Fenced Fund	5,196	3,862	(8,210)		848
Health & Wellbeing Charitable Fund	305	181	(52)		434
Pathways Services (Bamber Bridge) Legacy	24,621	1,085	(6,991)	(4,000)	14,715
Education Fund Grant	118	7	92		217
Grow Your Own - Wesham	89	3	(12)		80
Recovering Community Wellbeing-Covid recovery Grant	4,114	23,048	(27,118)		44
Moving Forward Together –Staff Recovery Grant	7,216	26,798	(24,944)		9,070
Greener Communities Fund Grant	13,843	173	(13,886)		130
NHS Charities Together - Covid 19 Grant	-	-	-	4,000	4,000
Total Restricted Funds	**121,723**	**67,665**	**(112,459)**	**-**	**76,929**
Analysis of Unrestricted Funds					
LSCFT General Fund	4,369	19,526	(13,404)		10,491
Designated Funds					
The Harbour - OA Wards	280	28	(40)		268
The Harbour - Adult Wards	150	2,809	(2,647)		312
The Harbour-Gold Donated Coins	40,183	169	(3,813)		36,539
Longridge Hospital - Ward Fund	18,901	1,471	(8,362)		12,010
LSCFT - Patient Fund	1,658	4,259	(4,077)		1,840
Ashton District Nurses Fund	482	361	(647)		196
COPD Staff Fund - Legacy	19,755	915	(7,067)		13,603
Wesham Woodwork Workshop Fund	150	4	(11)		143
Total Unrestricted Funds	**85,927**	**29,542**	**(40,068)**	**-**	**75,401**
Total Funds	**207,650**	**97,207**	**(152,527)**	**-**	**152,330**

The largest unrestricted fund held relates to donated gold coins. The fund is for The Harbour, value of funds held £36,537 whose defined purpose is "to support projects across The Harbour to improve care and experience for the patients and how the teams deliver care".

The largest restricted fund held relates to a legacy. The fund is Longridge Hospital-Legacy, value of funds held £24,744 whose defined purpose is "for the care & comfort of elderly patients at Longridge Hospital".

Medequip4Kids kindly donated £8,479 worth of equipment which has been distributed around the Trust. This is recognised within the Statement of Financial Activities.

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LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST

Reclassified during financial year 2023/24

6. Analysis of Restricted Funds

	Opening balance 1 April 2023	Income	Expenditure	Reclassification	Closing Balance 31 March 2024
Description					
Chai Centre Wellbeing Fund Grant	8,258	328	(5,148)	-	3,438
The Harbour - Adult Wards	-	155	(5)	(150)	(0)
Shakespear Ward - The Harbour - Legacy	5,177	345	(721)	-	4,800
Stevenson Ward - The Harbour - Legacy	5,251	258	(1,384)	-	4,125
The Harbour-Gold Donated Coins-Designated	-	46,271	(6,088)	(40,183)	(0)
Chorley Inpatient Unit	1,478	129	(278)	-	1,330
Speech & Language Therapy - Legacy	7,230	335	(2,238)	-	5,327
Longridge Hospital - Legacy	36,661	1,984	(3,805)	-	34,840
Longridge Hospital - Ward Fund	18,430	2,627	(2,156)	(18,901)	0
Dova Unit	4,636	229	(876)	-	3,990
The Apple Tree Café - The Orchard	161	4	(165)	-	(0)
Grow Your Own Fund - Guild Lodge	3,411	10,040	(7,059)	-	6,392
LSCFT - Patient Fund - Designated	818	3,487	(2,647)	(1,658)	0
LSCFT Older Adult Mental Health Services - Patients	2,577	108	(707)	-	1,978
COPD Team Fund	2,021	49	(2,069)	-	1
LSCFT - Ring Fenced Fund	9,499	4,481	(8,784)	-	5,196
Health & Wellbeing Charitable Fund	215	117	(28)	-	305
Pathways Services (Bamber Bridge) Legacy	25,888	1,381	(2,649)	-	24,621
Education Fund - Grant	2,905	73	(2,860)	-	118
Grow Your Own - Wesham	94	5	(10)	-	89
COPD Staff Fund-Legacy	20,339	3,094	(3,678)	(19,755)	0
Recovering Community Wellbeing-Covid recovery Grant	25,101	34,383	(55,369)	-	4,114
Moving Forward Together –Staff Recovery Grant	18,556	19,866	(31,206)	-	7,216
Greener Communities Fund - Grant	-	54,782	(40,939)		13,843
Total Restricted Funds	**198,706**	**184,531**	**(180,867)**	**(80,647)**	**121,723**
Analysis of Unrestricted Funds					
LSCFT General Fund	18,869	2,121	(16,621)	-	4,369
The Harbour - OA Wards	546	488	(754)	-	280
The Harbour - Adult Wards	-	-	-	150	150
The Harbour-Gold Donated Coins - Designated	-	-	-	40,183	40,183
Longridge Hospital - Ward Fund	-	-	-	18,901	18,901
LSCFT - Patient Fund - Designated	-	-	-	1,658	1,658
Ashton District Nurses Fund - Designated	580	58	(156)	-	482
COPD Staff Fund-Legacy	-	-	-	19,755	19,755
Wesham Woodwork Workshop Fund	-	254	(104)	-	150
Total Unrestricted Funds	**19,995**	**2,921**	**(17,635)**	**80,647**	**85,927**
Total Funds	**218,701**	**187,452**	**(198,503)**	**-**	**207,650**

The largest restricted fund held relates to a legacy. At 31 March 2024 the trust held one fund of significant size to disclose its nature. The fund is Longridge Hospital-Legacy, value of funds held £34,840 whose defined purpose is "for the care & comfort of elderly patients at Longridge Hospital".

Lancashire and South Cumbria NHS Foundation Trust

England & Wales - Charity number 1099568

Accounts

LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST CHARITY

CHARITY REGISTRATION NO. 1099568

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024



1

1 Festival of Wellbeing-Brockholes Nature Reserve held with support from LSCFT Charitable Funds

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1. Administrative Details

Name

The name of the charity is “Lancashire and South Cumbria NHS Foundation Trust Charity”, referred to here as “the Charity”.

Charity Registration Number

The Charity is registered with the Charity Commission for England and Wales under registration number 1099568.

Address

The Charity’s address is:

Lancashire and South Cumbria NHS Foundation Trust
Sceptre Point
Sceptre Way
Bamber Bridge
Preston
PR5 6AW
Tel: 01772 695 300
E-mail: LSCFTCharity@lscft.nhs.uk

Trustee Arrangements

Lancashire and South Cumbria NHS Foundation Trust (“the Trust”) is the Corporate Trustee of the Charity as stated in the Trust Deed dated 19 August 2003 as amended by supplemental deed dated the 30th day of September 2008.

The executive and non-executive directors, who together form the Trust Board as at 31 March 2024, were as follows:

Executive Directors	Non-Executive Directors
Christopher Oliver Chief Executive Officer	David Fillingham CBE Trust Chair
Ursula Martin Chief Strategy and Improvement Officer and Deputy Chief Executive Officer	Steve Wilson Deputy Trust Chair
Robert Cragg Chief People Officer	Paul Farrimond Senior Independent Director
Abigail Harrison Chief Digital and Infrastructure Officer	Anika Ephraim Non-Executive Director
Emma McGuigan Chief Operating Officer	Phillip Huggon Non-Executive Director
Dominic McKenna Chief Finance Officer	Ruth Lowry Non-Executive Director
Oliver Soriano Chief Nurse Officer	Lucinda McArthur Non-Executive Director
Gareth Thomas Chief Medical Officer	Stephen Watkins Associate Non-Executive Director

Bankers

The Charity's bankers are:

NatWest
The Royal Bank of Scotland Government Banking CST
2 Floor, 280 Bishopsgate London
EC2M 4RB

Independent examiner

The Charity's independent examiner is:

MHA (formerly MHA Moore & Smalley LLP)
Richard House
9 Winckley Square
Preston
Lancashire
PR1 3HP

The independent examiner has charged the charity a fee of £1,620 for 2023/24 (£1,560 2022/23).

Financial statements

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011, and 'Accounting and Reporting by Charities: Statement of Recommended Practice', which is applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019).



2 Outdoor area at Guild Park for staff and service users funded from the Greener Communities Grant.

2. The Charity's Objects

The Charity is governed by a Declaration of Trust dated 19 August 2003, which sets out the Charity's objects as follows:

> "The Trustees shall hold the trust fund upon trust to apply the income, and at their discretion, so far as may be permissible, the capital, for any charitable purpose or purposes relating to the National Health Service."

These broad objects have been interpreted by the Trust more specifically as being to expend the Charity's funds on patients and staff as follows:

Patients: Purchase of small items of equipment, provision of services, and the provision of facilities not normally provided by or in addition to the normal NHS provision that are exclusively for the benefit of patients.

Staff: a) Motivation of staff, by improving staff facilities and by providing services that improve staff health & wellbeing.

b) Education of staff beyond what would normally be provided by the NHS.

The Charity's governing documents are currently under review and will be developed to more accurately reflect the Charity's current aims, objectives and activities. In due course, the revised documents will be registered with and available from the Charity Commission.

3. Structure, Governance and Management of the Charitable Funds

The Trust Board is responsible for ensuring that the Trust fulfils its duties as Corporate Trustee. The Board has delegated responsibility for managing the charitable funds to its Charitable Funds Committee, which periodically reviews the Charity's financial performance and fund balances, monitoring the use of the Charity's funds. The Trust's Chief Finance Officer acts as the Charity's Treasurer and is responsible for day-to-day management, administration and control of the charitable funds; he is a member of, and reports to, the Charitable Funds Committee. He is responsible for ensuring that funds are spent in accordance with the objects set out in the Declaration of Trust, that full accounting records are maintained, and that devolved decision making or delegated arrangements are in accordance with the policies and procedures set out by the Trust Board. The Trust's Company Secretary acts as the Charity's Secretary.

The Charity holds a number of funds whose use is restricted to particular localities and operational services. These funds are disbursed by local fund holders up to limits agreed under the Trust's standing financial instructions, standing orders and powers of delegated authority. The Charitable Funds Committee has the power to revoke a fund holder's authority if appropriate.

The Charity has reviewed the status of all funds to ensure the correct classification of their status as restricted or unrestricted funds whilst also looking at implementing designated funds for identified charitable aims. The Annual Report and Financial Statements reflect the outcome of the review having reclassified five funds as unrestricted with a total value at year end of £80,647.

The management charge levied on the Charity this year by the Trust was £21,666 (£18,468 for 2022/23). No remuneration is paid by the Charity to any individual officers of the Trust.

Trustee Induction and Training

As part of their induction programme new Executive and Non-Executive Directors of Lancashire and South Cumbria NHS Foundation Trust are made aware of their responsibilities as Board members of the Corporate Trustee of Lancashire and South

Cumbria NHS Foundation Trust Charity. As the Trust is currently refreshing its strategy around its charitable funds, this element of the induction will also be expanded to include an introduction to the objectives, scope and policies for the charitable funds as well as Charity Commission information on trustees' responsibilities.

4. Review of the Finances, Activities, Achievements and Performance of the Charitable Funds

The Charity relies mainly upon the generosity of patients and their relatives and other donors who are familiar with or have experienced the Trust's care. In addition to these generous individuals, the Charity is funded by ad hoc, but occasionally substantial, grants from other organisations.

Statement of Financial Activities (Income and Expenditure)

Income

The Charity again received income from a variety of sources including grants, donations, and fundraising activities of £187,106. The majority of this were two grants received for £106,578 and a generous, anonymous donation of gold coins, the remaining balance of these being 20 coins were valued in total at the year end at £30,451.

NHS Charities Together provided £54,000 from its 'Greener Communities Grant', to be spent equally on the outdoor space at the Chai Centre in Burnley and the Grow Your Own Project at Guild Lodge. It also provided the second instalment of its 'Stage 3 Recovery Grant' amounting to £52,578. The grants are restricted to the purposes set out in the approved grant applications.

Thirty gold where coins were donated to The Harbour anonymously in May 2023. Ten have been sold during the year, raising £15,572.

There were 124 receipts during the year. Seven receipts during the year were considered material, that is greater than £1,000, and they are highlighted in the table below:

Fund	Fund Designation	Description	£
Greener Communities Fund - Grant	Restricted	Grant Income	54,000
Wellbeing Grant & Staff Recovery from Covid Grant	Restricted	Grant Income – 2nd Instalment	52,578
Grow Your Own Fund – Guild Lodge	Restricted	Three donations	8,337
The Harbour	Unrestricted	Gold Coin Sale	15,572

Expenditure

The Charity incurred total expenditure of £198,502. Expenditure on charitable objectives amounted to £177,336 (89% of the total), whilst £21,166 was spent on support and governance costs. (11% of the total).

Most of the Charity's expenditure is incurred on small items for staff and patient wellbeing and amenities, and staff training and development. 28 expenditure requests exceeded £1,000, amounting to £134,326 in total, and the remaining expenditure was expended on smaller value items. The 28 individual items have been aggregated by fund in the table below.

Fund	Designation	Description	£	Number of items >£1,000
The Harbour	Restricted	Purchase of goods for patients benefit	1,759	1
LSCFT Ring Fenced	Restricted	Team away day – Mountcroft Resource Centre	1,732	1
Education Fund	Restricted	Staff training – trauma & suicidality	2,450	1
Chai Centre Wellbeing Fund – Grant	Restricted	Community Activity	2,688	2
Community Wellbeing Grant	Restricted	Associated staffing costs for the grant project	48,744	1
Staff Recovery from COVID Grant	Restricted	Caring for yourself programme – wellbeing sessions	32,570	5
Greener Communities Fund – Grant	Restricted	Purchases of goods for patient benefit	28,218	14
LSCFT General Fund	Unrestricted	Staff awards	13,891	3



3

3. Outdoor wellbeing area at the Chai Centre funded by the Greener Communities Grant.

Consolidation of NHS charitable funds

Where their charitable funds are deemed to be material, NHS foundation trusts are required to consolidate their associated charitable funds within their own financial statements and produce group accounts. The Charity's funds are deemed not to be material to the Trust and the decision has therefore been taken not to produce group accounts. This position is supported by the Trust's external auditor.

5. Statement of Financial Position

Assets and liabilities

At the balance sheet date, the Charity held no fixed assets.

The Charity owed its creditors a total of £11,265, relating to seventeen invoices for goods and services provided by suppliers prior to 31 March 2024.

Reserves Policy

At 31 March 2024 the Charity had total reserves of £207,650 consisting of £85,927 of unrestricted funds and £121,723 of restricted funds.

The Charity expects to spend its resources in a timely manner, at the same level as income is received taking one year with another. This expectation is monitored and, if income significantly varies from expenditure, action is taken accordingly.

Investments Policy

The Charity's cash balances are held with those for the Trust and managed in the same way.

6. Future Plans

In the previous year, the Charity was awarded a grant from NHS Charities Together (Greener Communities Fund TP054) and, in 2023/24 received £54,000 of this grant. A further, and final, sum of £6,000 should be received during 2024/25. The final instalment of NHS Charities Together Stage 3 Grant (TP051 & TP052), amounting to £39,000 is also expected during 2024/25.

Other than grants such as these, the Charity is essentially reliant on donations and legacies from patients, their relatives, and other donors who are sympathetic and generous in their support. Fund holders within the Trust's staff are encouraged to use the resources they hold in a timely manner and in accordance with the wishes of the donors.

A small number of fundraising activities were held during the year to raise funds for patient welfare. In the second half of 2024/25, the Charity intends to recruit two fundraisers to actively promote the charity and encourage a higher level of fundraising in future.

Signed by: 

……

D McKenna, Chief Finance Officer

For and on behalf of Lancashire and South Cumbria NHS Foundation Trust Charity (Corporate Trustee)

Date: ……28/01/2025…….

NHS
Lancashire &
South Cumbria
NHS Foundation Trust

LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST CHARITY

CHARITY REGISTRATION NO.1099568

ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

Independent Examiner's Report to the Trustees of Lancashire and South Cumbria NHS Foundation Trust Charity

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 2 to 10.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts 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 accounts to be reached.

Nicola Mason

Nicola Mason FCA, DChA
MHA Moore and Smalley
Richard House
Winckley Square
Preston
PR1 3HP

Date 29/1/2025

Lancashire and South Cumbria NHS Foundation Trust Charity
Statement of Financial Activities for the year ended 31 March 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	**Total Funds 2024 £**	Total Funds 2023 £
Income from:					
Donations and legacies	**2**	698	62,963	**63,661**	43,715
Charitable activities	**3**	1,091	2,074	**3,165**	16,155
Grant Income	**3a**	-	106,578	**106,578**	61,978
Other trading activities:					
- Fundraising events		326	2,345	**2,671**	1,266
Investments		806	10,226	**11,032**	3,182
Total		2,921	184,185	**187,106**	126,296
Expenditure on:					
Charitable activities	**5**	17,635	180,867	**198,502**	102,660
Total		17,635	180,867	**198,502**	102,660
Net income/(expenditure) before other recognised gains/(losses)		(14,715)	3,318	**(11,396)**	**23,636**
Gains/(losses) on sale of assets			346	**346**	-
Net income/(expenditure)		(14,715)	3,664	**(11,050)**	23,636
Transfers between funds	**10**	80,647	(80,647)	**-**	-
Net movement in funds		65,932	(76,983)	**(11,050)**	23,636
Reconciliation of funds:					
Total funds brought forward 31 March 2023		19,995	198,706	218,701	195,065
Total funds carried forward 31 March 2024		**85,927**	**121,723**	**207,651**	218,701

Lancashire and South Cumbria NHS Foundation Trust Charity
Balance Sheet as at 31 March 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	**Total Funds 2024** £	Total Funds 2023 £
Current assets:					
Donated Stock		30,451	-	**30,451**	-
Debtors	**7**	196	150	**346**	-
Cash at bank and in hand	**8**	56,670	131,447	**188,117**	220,537
Total Current assets		**87,317**	**131,597**	**218,914**	220,537
Liabilities:					
Creditors falling due within one year	**9**	-1,390	-9,875	-11,265	-1,836.00
Net Current assets		**85,927**	**121,722**	**207,649**	218,701
Total assets less current liabilities		85,927	121,722	**207,649**	218,701
Net assets		85,927	121,722	**207,649**	218,701
The funds of the charity:					
Restricted income funds	**13**	-	121,723	**121,723**	198,706
Unrestricted income funds	**13**	85,927	-	**85,927**	19,995
Total charity funds		**85,927**	**121,723**	**207,650**	218,701

The notes on pages 4 to 10 form part of these accounts.

Signed:

Dominic McKenna, Chief Finance Officer

For and on behalf of Lancashire and South Cumbria NHS Foundation Trust (Corporate Trustee)

Date: 28/01/2025

1. Accounting Policies

(a) Accounting convention

The accounts (financial statements) have been prepared in accordance with 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) issued on in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice. The financial statements have been prepared under the historical cost convention.

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 the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014 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.

(b) Going concern

We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We belive that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

(c) Funds structure

The trustee is responsible for administering the charitable funds.

Where there is a legal restriction on the purpose to which a fund may be allocated the fund is classified either as:

- an endowment fund (where the donor has expressly provided that only the income of the fund may be expended) or

- as a restricted income fund (where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose) or

- as an unrestricted fund (where the donor has not specified a charitable purpose) where the donation will be expended at the trustees discretion in accordance with the objects of the charitable trust.

The charity currently has no endowment income funds.

The charity currently holds two small designated funds (see note 13). Designated funds are set aside by the trustees out of unrestricted general funds for specific purposes or projects.

(d) **Income**

All income is recognised once the charity has entitlement to the resources and it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

(e) **Income from legacies**

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is virtually certain; this will be once confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled and it is virtually certain that the amount of incoming resources is known.

(f) **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the charity to the expenditure.

(g) **Irrecoverable VAT**

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

(h) **Allocation of support and governance costs**

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs attributable to ensuring the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination together with an apportionment of overhead and support costs. Management costs have been allocated to the charitable fund in a manner agreed by the trustees. The allocation of support and governance costs is analysed within the notes to the accounts.

(i) **Charitable activities**

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs.

(j) Fixed assets

The charitable funds held no fixed assets as at 31 March 2024.

(k) Debtors

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

(l) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

(m) Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest of the charity after deducting all of its liabilities.

(n) Reserves policy

The Charity generally expects to spend its resources in a timely manner, at the same level as income is received taking one year with another. This expectation is monitored and where income is seen to be significantly exceeding expenditure action will be taken to expend in accordance with the Charity's objectives.

Compliance with the Charity's Reserves policy is evidenced by an excess of expenditure over income this reporting period.

(o) Fixed asset investments

The charitable funds held no fixed asset investments as at 31 March 2024.

(p) Pensions

The charity has no employees and as such has no liability for pension contributions.

2. Analysis of donations and legacies

	Unrestricted funds	Restricted funds	2023/24 Total	2022/23 Total
	£	£	£	£
Donations from individuals	698	62,963	63,661	22,060
Legacies	-	-	-	21,655
Total	**698**	**62,963**	**63,661**	43,715

Prior year

	Unrestricted funds	Restricted funds	2022/23 Total	2021/22 Total
	£	£	£	£
Donations from individuals	3,746	18,314	22,060	23,826
Legacies	-	21,655	21,655	50,117
Total	**3,746**	**39,969**	**43,715**	73,943

3. Analysis of income from charitable activities

	Unrestricted funds	Restricted funds	2023/24 Total	2022/23 Total
	£	£	£	£
Other income	1,091	2,074	3,165	16,155
Total	**1,091**	**2,074**	**3,165**	16,155

During 2022/23 £285 was reported for restricted income and £15,870 as unrestriced income.

3a. Grant Income

	Unrestricted funds	Restricted funds	2023/24 Total	2022/23 Total
	£	£	£	£
Grant Income	-	106,578	106,578	61,978
Total	**-**	**106,578**	**106,578**	**61,978**

During 2023/24, restricted grant income of £106,578 was received from the following organisation: £52,578 from NHS Charities Together (2nd Installment) Stage 3 Recovery Grant & NHS Charities Together, Greener Communities Grant £54,000.
During 2022/23, restricted grant income of £61,978 was received from the following organisations: £9,400 from The National Lottery Community Fund and £52,578 from NHS Charities Together (1st Installment) Stage 3 Recovery Grant.

4. Allocation of governance and other support costs

	Governance	Support Costs	2023/24 Total	2022/23 Total
	£	£	£	£
Financial administration	5,394	14,152	19,546	16,908
Independent Examiners Fee	1,620	-	1,620	1,560
Total	**7,014**	**14,152**	**21,166**	18,468

Prior year

	Governance	Support Costs	2022/23 Total	2021/22 Total
	£	£	£	£
Financial administration	5,243	11,665	16,908	16,740
Independent Examiners Fee	1,560	-	1,560	1,320
Total	**6,803**	**11,665**	**18,468**	18,060

The financial administration costs in support of governance have been charged to the charity by the Lancashire and South Cumbria NHS Foundation Trust on the basis of time spent. These costs have been allocated between governance and the administration of charitable activities which is analysed in note 5. The charge for the independent examination has been wholly allocated to governance costs.

The total support cost attributable to charitable activities is then apportioned pro rata to the total of the direct charitable costs as detailed in note 5 below.

5. Analysis of charitable expenditure in furtherance of charity's objectives

The charity expended resources in accordance with the objects of the charity (see below).

	Direct Costs	Support & Governance Costs	2023/24 Total	2022/23 Total
	£	£	£	£
Fundraising events	-	-	-	-
Staff welfare and amenities	18,576	2,217	20,793	9,984
Staff education, training and development	4,868	581	5,449	3,183
Patient welfare and amenities	22,770	2,718	25,488	29,577
Grants	128,089	15,288	143,377	55,820
Bank Charges	-	-	-	-
Other expenditure	3,033	362	3,395	4,096
Total	**177,336**	**21,166**	**198,502**	102,660

Prior year

	Direct Costs	Support & Governance Costs	2022/23 Total	2021/22 Total
	£	£	£	£
Fundraising events	-	-	-	-
Staff welfare and amenities	8,188	1,796	9,984	4,233
Staff education, training and development	2,610	573	3,183	1,108
Patient welfare and amenities	24,256	5,321	29,577	21,977
Grants	45,778	10,042	55,820	27,016
Bank Charges	-	-	-	343
Other expenditure	3,359	737	4,096	22,147
Total	**84,191**	**18,469**	**102,660**	76,824

In 2023/24 the expenditure on charitable activities was £198,502 of which £17,635 (2022/23: £2,460) was expenditure from unrestricted funds and £180,867 (2022/23: £100,200) was expenditure from restricted funds.

6. Independent Examiner's remuneration

The independent examiners have charged the charity with a fee of £1,620 for 2023/24 (2022/23 £1,560). This is related solely to the annual independent review with no other additional work being undertaken. 2022/23 included the previous years creditor of £60 allocated to funds in 2022/23.

7. Debtors under 1 year

	2023/24	2022/23
	£	£
Other debtors	346	-
Total	**346**	-

No debtors reported for 2022/23.

8. Cash

	2023/24	2022/23
	£	£
Cash at bank	188,117	220,537
Total	**188,117**	220,537

During 2023/24, £56,670 of the £188,117 total above related to unrestricted funds and £131,447 related to restricted funds.

9. Creditors under 1 year

	2023/24	2022/23
	£	£
Accruals	(11,265)	(1,836)
Total	**(11,265)**	(1,836)

During 2023/24, the total above related to restricted funds of £9,875 and unrestricted funds £1,390.

10. Transfers between funds

Within the year there were six net transfers between funds from restriced funds to unrestricted funds, total £80,647, (2022/23 net transfers from unrestricted funds to restricted funds totalling nil)

11. Analysis of charitable funds

The registration embraces only one NHS body charity. The objects of the registration is to support any charitable purpose relating to the NHS. The charity has its own specific objects under this umbrella, see below:

Lancashire and South Cumbria NHS Foundation Trust Charity
"For any charitable purpose or purposes relating to the National Health Service"

12. Related party transactions

The Corporate Trustee did not pay expenses to any member of the Lancashire and South Cumbria NHS Foundation Trust Board nor to any member of the Trustee Committee and members did not receive any honoraria or remuneration from charitable funds in the year.

LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST

Reclassified during financial year 2023/24

13. Analysis of Restricted Funds

Description	Opening balance 1 April 2023	Income	Expenditure	Transfers	Closing Balance 31 March 2024
Chai Centre Wellbeing Fund (Grant)	8,258	328	(5,148)	-	3,438
The Harbour - Adult Wards	-	155	(5)	(150)	(0)
Shakespear Ward - The Harbour - Legacy	5,177	345	(721)	-	4,800
Stevenson Ward - The Harbour - Legacy	5,251	258	(1,384)	-	4,125
The Harbour-Gold Donated Coins-Designated	-	46,271	(6,088)	(40,183)	(0)
Chorley Inpatient Unit	1,478	129	(278)	-	1,330
Speech & Language Therapy - Legacy	7,230	335	(2,238)	-	5,327
Longridge Hospital - Legacy	36,661	1,984	(3,805)	-	34,840
Longridge Hospital - Ward Fund	18,430	2,627	(2,156)	(18,901)	0
Dova Unit	4,636	229	(876)	-	3,990
The Apple Tree Café - The Orchard	161	4	(165)	-	(0)
Grow Your Own Fund - Guild Lodge	3,411	10,040	(7,059)	-	6,392
LSCFT - Patient Fund - Designated	818	3,487	(2,647)	(1,658)	0
LSCFT OAMH Services - Patients	2,577	108	(707)	-	1,978
COPD Team Fund	2,021	49	(2,069)	-	1
LSCFT - Ring Fenced Fund	9,499	4,481	(8,784)	-	5,196
Health & Wellbeing Charitable Fund	215	117	(28)	-	305
Pathways Services (Bamber Bridge) Legacy	25,888	1,381	(2,649)	-	24,621
Education Fund - Grant	2,905	73	(2,860)	-	118
GYO Wesham	94	5	(10)	-	89
COPD Staff Fund-Legacy	20,339	3,094	(3,678)	(19,755)	0
Rec Comm Wellbeing Grant	25,101	34,383	(55,369)	-	4,114
Staff Rec from COVID Grant	18,556	19,866	(31,206)	-	7,216
Greener Communities Fund - Grant	-	54,782	(40,939)		13,843
Total Restricted Funds	**198,706**	**184,531**	**(180,867)**	**(80,647)**	**121,723**
Analysis of Unrestricted Funds					
LSCFT General Fund	18,869	2,121	(16,621)	-	4,369
The Harbour - OA Wards	546	488	(754)	-	280
The Harbour - Adult Wards	-	-	-	150	150
The Harbour-Gold Donated Coins - Designated	-	-	-	40,183	40,183
Longridge Hospital - Ward Fund	-	-	-	18,901	18,901
LSCFT - Patient Fund - Designated	-	-	-	1,658	1,658
Ashton District Nurses Fund - Designated	580	58	(156)	-	482
COPD Staff Fund-Legacy	-	-	-	19,755	19,755
Wesham Woodwork Workshop Fund	-	254	(104)	-	150
Total Unrestricted Funds	**19,995**	**2,921**	**(17,635)**	**80,647**	**85,927**
Total Funds	**218,701**	**187,452**	**(198,503)**	**-**	**207,650**

The largest restricted fund held relates to a legacy. At 31 March 2024 the trust held one fund of significant size to disclose its nature. The fund is Longridge Hospital-Legacy, value of funds held £34,840 whose defined purpose is "for the care & comfort of elderly patients at Longridge Hospital".

LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST

14. Analysis of Restricted Funds - Previous Year

Description	Opening balance 1 April 2022	Income	Expenditure	Transfers	Closing Balance 31 March 2023
Chai Centre Wellbeing Fund (Grant)	0	9,474	(1,216)		8,258
Mental Health Helpline Fund	158	1	(159)	-	-
Harbour - Adult Wards	88	172	(260)	-	-
SHAKESPEAR WARD - HARBOUR	11,942	73	(6,838)	-	5,177
STEVENSON WARD - HARBOUR	11,942	80	(6,771)	-	5,251
Chorley Inpatient Unit	2,158	17	(697)	-	1,478
Speech & Language Therapy	8,724	182	(1,676)	-	7,230
Stroke Unit	312	-	(312)	-	-
East Lanc District Nurses Fund	20	-	(20)	-	-
C&SR LOCALITY DISTRICT NURSE	3,698	44	(3,742)	-	-
LONGRIDGE HOSPITAL - LEGACY	41,244	898	(5,481)	-	36,661
Longridge Hospital Ward Fund	21,049	957	(3,576)	-	18,430
Dova Unit	4,651	303	(318)	-	4,636
THE APPLE TREE CAFE - ORCHARD	260	4	(103)	-	161
Grow Your Own Fund	5,719	8,637	(10,945)	-	3,411
LSCFT Patient Fund	1,866	1,438	(2,486)	-	818
LSCFT OAMH Services - Patients	2,998	154	(575)	-	2,577
COPD Team Fund	2,141	24	(144)	-	2,021
LSCFT Ring Fenced	4,548	8,717	(3,766)	-	9,499
COVID 19 GRANT	36,511	89	(36,600)	-	-
HEALTH & WELLBEING TF	96	131	(12)	-	215
PATHWAYS SERVICES B/BRIDGE	27,438	305	(1,855)	-	25,888
EDUCATION FUND	4,853	54	(2,002)	-	2,905
GYO Wesham	-	101	(7)	-	94
COPD Staff Fund	-	21,833	(1,494)		20,339
Rec Comm Wellbeing Grant	-	33,803	(8,702)		25,101
Staff Rec from COVID Grant	-	18,999	(443)		18,556
Total Restricted Funds	**192,416**	**106,490**	**(100,200)**	**-**	**198,706**
General Income Funds	**1,536**	19,147	(1,814)	-	18,869
Harbour - OA wards	**233**	444	(131)	-	546
Designated Fund - Ashton District Nurses Fund	**880**	215	(515)	-	580
Total Unrestricted Funds	**2,649**	**19,806**	**(2,460)**	**-**	**19,995**
Total Funds	**195,065**	**126,296**	**(102,660)**	**-**	**218,701**

The majority of the restricted funds held relate to grants, legacies and income donated for use on specific wards, units, projects or localities of the trust. At 31 March 2023 the trust held one restricted funds of significant size to disclose its nature. The fund is Longridge Hospital-Legacy, value of funds held £36,661 whose defined purpose is "for the care & comfort of elderly patients at Longridge Hospital".

LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST

Registered / head office address:
Lancashire and South Cumbria NHS Foundation Trust
Sceptre Point
Sceptre Way
Bamber Bridge
Preston
PR5 6AW

Charity number: 1099568
Country of registration: England & Wales

MHA
Richard House
9 Winckley Square
Preston
PR1 3HP

Dear Sirs

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 March 2024. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.

2 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 March 2024 audited.

3 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

4 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.

6 The financial statements are free of material misstatements, including omissions.

7 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

8 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

9 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

10 The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

11 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

12 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

13 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

14 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

15 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

16 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income. Restricted income is as listed in the accounts.

Yours faithfully



……

On behalf of the board of trustees

Date ……28/01/2025……

Lancashire and South Cumbria NHS Foundation Trust

England & Wales - Charity number 1099568

Accounts

NHS
Lancashire &
South Cumbria
NHS Foundation Trust

LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST CHARITY

CHARITY REGISTRATION NO. 1099568

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023



1

1 Gym facilities installed at Chorley Inpatient Unit with support from LSCFT Charitable Funds

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1. Reference/Administration Details

Name

The name of the charity is the "Lancashire and South Cumbria NHS Foundation Trust Charity".

Charity Registration Number

The charity holds the charity registration number 1099568.

Address

The charity address is: Lancashire and South Cumbria NHS Foundation Trust
Sceptre Point
Sceptre Way Bamber
Bridge Preston
PR5 6AW
Tel: 01772 695 300
E-mail: LSCFTCharity@lscft.nhs.uk

Trustee Arrangements

Lancashire and South Cumbria NHS Foundation Trust is the Corporate Trustee of the Charity.

The Executive and Non-Executive Directors of the Corporate Trustee at the 31 March 2023 were as follows:

Mr. David Fillingham CBE Trust Chair	Mr. Steve Wilson Deputy Trust Chair
Mr. Paul Farrimond Senior Independent Director	Mr. Chris Oliver Chief Executive
Miss. Anika Ephraim Non-Executive Director	Mr. Phillip Huggon Non-Executive Director
Mrs. Ruth Lowry Non-Executive Director	Mrs. Lucinda McArthur Non-Executive Director
Mr. Stephen Watkins Associate Non-Executive Director	Mr. David Fearnley Chief Medical Officer and Deputy Chief Executive
Mr. Robert Cragg Chief People Officer	Mr. Alexander Heritage Chief Strategy Officer
Mrs. Ursula Martin Chief Improvement & Compliance Officer	Ms. Emma McGuigan Chief Operating Officer
Mr. Dominic McKenna Acting Chief Finance Officer	Ms. Josephine Maria Nelligan Chief Nurse & Quality Officer

Bankers

The Charity's bankers are:

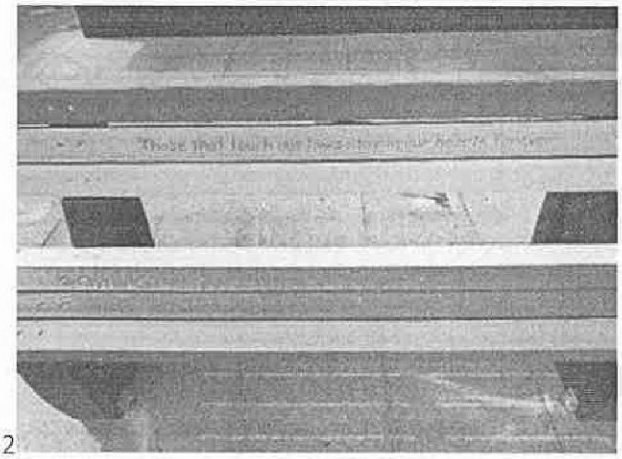
NatWest
The Royal Bank of Scotland
Government Banking CST
2 Floor, 280 Bishopsgate
London
EC2M 4RB

Independent Examiners

The Charity's Independent Examiners are: MHA Moore & Smalley
Richard House
9 Winckley Square
Preston
Lancashire
PR1 3HP

The independent examiners have charged the charity a fee of £1,560 for 2022/23 (£1,380 2021/22).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts 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) (effective October 2019).



2 Rainbow memory benches put in place at Pendleview with Charity assistance as a lasting legacy of the pandemic.

2. Structure, Governance and Management of the Charitable Funds

Trust Deed

The Charity is governed by a declaration of trust dated 19 August 2003.

Lancashire and South Cumbria NHS Foundation Trust Charity administers the individual funds of the Lancashire and South Cumbria NHS Foundation Trust Charity.

Within the Charity are a number of funds relating to particular localities and departments. The charity manages spending through local fund managers (who are managers within the Trust) who are allocated funds to spend in accordance with agreed authorisation limits. Fund Managers manage these funds on a day-to-day basis within the standing financial instructions and standing orders and powers of delegated authority set by the Corporate Trustee. The Trustees oversee the work of the fund manager and have the power to revoke a fund manager's remit or, subject to any specific donor restriction, direct the use to which funds are put.

The Corporate Trustee is Lancashire and South Cumbria NHS Foundation Trust (see Trustee Arrangements section above for further detail). The Executive Directors and Non-Executive Directors of the Trust Board share the responsibility for ensuring that the NHS body fulfils its duties as Corporate Trustee in managing the charitable funds.

The Trust Board, on behalf of the Corporate Trustee, has delegated responsibility to manage the charitable funds to the Charitable Funds Committee. The Chief Finance Officer of Lancashire and South Cumbria NHS Foundation Trust is responsible for the day-to- day management and control of the administration of the charitable funds and reports to the Committee. The Chief Finance Officer has particular responsibility to ensure that the spending is in accordance with the objects and priorities agreed by the Committee and the Board; that the criteria for spending charitable monies are fully met; that full accounting records are maintained; and that devolved decision making or delegated arrangements are in accordance with the policies and procedures set out by the Board on behalf of the corporate trustee.

The Secretary to the Trustees is the Trust's Company Secretary.

The Treasurer is the Trust's Chief Finance Officer.

Day to day management of the charity is carried out by the officers of Lancashire and South Cumbria NHS Foundation Trust under the supervision of its Charitable Funds Committee, which reviews performance periodically.

The management charge levied on the Charity this year by Lancashire and South Cumbria NHS Foundation Trust was agreed with the Charitable Funds Committee to be £18,468 (£18,060 for 2021/22).

The Trustees consider the key management personnel of the charity to be the Chief Finance Officer, the Financial Services Operational Manager and Financial Services Manager - Assurance of Lancashire and South Cumbria NHS Foundation Trust. No remuneration is paid by the charity to any such individuals.

Trustee Induction and Training

As part of their induction programme new Executive and Non-Executive Directors of Lancashire and South Cumbria NHS Foundation Trust are made aware of their responsibilities as Board members of the Corporate Trustee of Lancashire and South Cumbria NHS Foundation Trust Charity. This induction includes an introduction to the objectives, scope and policies for the charitable funds as well as Charity Commission information on trustee responsibilities.

3. Strategic Objectives

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The charity's objectives are as follows: -

"The Trustees shall hold the trust fund upon trust to apply the income, and at their discretion, so far as may be permissible, the capital, for any charitable purpose or purposes relating to the National Health Service."

The Trustees review the aims, objectives and activities of the charity annually and the operational management of the charity is reviewed quarterly. The review assesses the performance of the charity over the previous year and ensures that our aims, objectives and activities remain focused.

4. Activities

The charity is largely funded by donations and/or legacies received from patients, their relatives, and the general public and other organisations. Subject to any restrictions imposed by their donors the overall strategy of the Charity is to provide support to patients and staff.

Patients Expenditure	Purchase of small items of equipment, provision of services, and the provision of facilities not normally provided by or in addition to the normal NHS provision that are exclusively for the benefit of patients.
Staff Expenditure	a) Motivation of staff, by improving staff facilities and by providing services that improve staff health & wellbeing. b) Education of staff by providing education over and above what would normally be provided by the NHS. This expenditure is exclusively for the benefit of staff.

Whilst respecting the wishes of the donors where service changes have taken place or it is impractical to maintain the separate designated fund, the Corporate Trustee has ultimate discretion in accepting donations and, if accepted, to apply the charitable funds, in accordance with the NHS Act 1977 sections 93 and 94.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives set out above.

Relationships with Related Parties/External Bodies

Lancashire and South Cumbria NHS Foundation Trust Charity works closely with individuals within Lancashire and South Cumbria NHS Foundation Trust.

Local fund managers within the organisation identify local priorities, which enables the charitable funds to be directed to ensure an effective contribution is made in support of their organisations.

5. Review of the Finances, Activities, Achievements and Performance of the Charitable Funds

The overriding strategy of Lancashire and South Cumbria NHS Foundation Trust Charity is to hold its funds upon trust and apply them for any charitable purposes relating to the National Health Service, subject to any restrictions imposed by their donors.

The Charity relies mainly upon the generosity of service users and carers and other donors who are familiar with or have experienced the Trust's care or who are sympathetic and generous in their support to their local NHS service.

Statement of Financial Activities (Income and Expenditure)

Income

The Charity received income from a variety of sources including grants, legacy, donations, and fundraising.

The Charity received one very generous legacy during 2022/23 of £21,655, to benefit the staff working in the COPD Services. The Charity also received two grants, one being £9,400 from The National Lottery Community Fund, to be used for individuals' wellbeing at the Chai Centre, Burnley. The second grant was for £52,578 from NHS Charities Together (NHSCT) relating to their Stage 3 Recovery Grant. The NHSCT grant received is the first instalment of two. The legacy and grants are restricted to the purpose agreed with the donors.

Overall the Charity received £126,294 in the year to 31 March 2023, the underlying level of small but welcome donations being significantly increased by the legacy of £21,655 and two grants of £9,400 and £52,578.

Seven receipts during the year were considered material that is greater than £1,000 and they are highlighted in the table below:

Fund No	Fund Name	Description	£
TP051 & TP052	Wellbeing Grant & Staff Recovery from Covid Grant	Grant Income	52,578
TP050	COPD Staff Fund	Legacy	21;644
TA032	Chai Centre Wellbeing Fund	Grant Income	9,400
TP044	LSCFT – Ring Fenced Fund	Donation	3,150
TP044	LSCFT – Ring Fenced Fund	Donation	2,000
TP044	Grow Your Own Fund – Guild Lodge	Donation	1,823
TP044	LSCFT – Ring Fenced Fund	Donation	1,000

Expenditure

The Charity incurred total expenditure of £102,660. Expenditure on grant charitable objectives totaled £45,778, whilst £11,666 was spent on general administration costs and £6,803 on governance.

Most of the Charity's expenditure is incurred on small items for staff and patient wellbeing and amenities, and staff training and development. Only six items of expenditure exceeded £1,000 (see the table below), amounting to £15,580 in total. The remaining expenditure, £22,833, was expended on smaller value items for staff welfare, education, training and development and patient welfare and amenities which have not been separately reported due to their smaller values.

Fund No	Fund Name	Description	£
TP051	Wellbeing Grant	Grant Expenditure, purchase of website design	8,332
TB058	Shakespeare Ward-The Harbour	Purchase of goods for sensory garden	1,600
TB059	Stevenson Ward-The Harbour	Mural costs for artist and materials	1,600
TB058	Shakespeare Ward-The Harbour	Purchase of furniture	1,383
TB059	Stevenson Ward-The Harbour	Purchase of furniture	1,383
TP034	Grow Your Own Fund – Guild Lodge	Purchase of horticultural materials	1,282



3 Lathom and Scarisbrick Wards at Ormskirk Hospital were given a makeover with the assistance of our Charitable Funds providing an enhanced experience for service users.

Consolidation of NHS charitable funds

NHS foundation trusts are required to consolidate their charitable funds with their own statements to produce group accounts. However, this is only required where the charitable funds held are deemed to be material. Following discussions with the Trust's auditors the decision was taken not to produce group accounts.

6. Statement of Financial Position

At the balance sheet date, the Charity held no fixed assets.

The Charity owes its creditors a total balance of £1,836, relating to two supplier invoices for goods and services provided prior to 31 March 2023.

Reserves Policy

At the balance sheet date, the Charity had total reserves of £218,701 consisting of £19,995 of unrestricted funds and £198,706 of restricted funds.

The Charity generally expects to spend its resources in a timely manner, at the same level as income is received taking one year with another. This expectation is monitored and where income is seen to be significantly exceeding expenditure action will be taken to spend it in accordance with the Charity's objectives.

Investments Policy

The Charity does not hold sufficient funds to justify investment in any form of equities.

7. Future Plans

The Charity has recently applied successfully for further grant income of £60,000 from NHS Charities Together (Greener Communities Fund), which was received in May 2023. This grant will be allocated to both The Chai Centre, Burnley and the Grow Your Own Project, Guild Lodge, working alongside Lancashire Wildlife Trust. We have also received notification we will receive the second instalment of the NHSCT Recovery Grant in September 2023, being another £52,578.

Going forward we were pleased to receive an anonymous donation of 30 gold Britannia coins from a generous donor in May 2023. These have an approximate value of £45,600 in total and were donated to the Harbour. The coins are being spent in line with the plans identified by the Fund Manager.

We will provide updates of how all three items have been spent in the 2024 Annual Report.

The Charity will continue to manage its funds appropriately. In general, it does not actively fundraise, but a small number of fundraising activities were held during the year to raise funds for patient welfare. The Charity is essentially reliant on donations and legacies from patients, their relatives, and other donors who are sympathetic and generous in their support of the charity. Fund holders within the Trust's staff are encouraged to use the resources they hold in a timely manner and in accordance with the wishes of the donors.

Signed by: .....
Trustee

For and on behalf of Lancashire and South Cumbria NHS Foundation Trust Charity

Date: .....18/09/2023.....



4 Shakespeare Ward at The Harbour have created a new sensory room with assistance from the Charity.

Lancashire &
South Cumbria
NHS Foundation Trust

LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST CHARITY

CHARITY REGISTRATION NO.1099568

ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Trustees of Lancashire and South Cumbria NHS Foundation Trust Charity

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 2 to 10.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts 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 accounts to be reached.

Nicola Mason FCA, DChA
MHA Moore and Smalley
Richard House
Winckley Square
Preston
PR1 3HP

Date .....

01/09/2023 - 10:12

Lancashire and South Cumbria NHS Foundation Trust Charity
Statement of Financial Activities for the year ended 31 March 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	**Total Funds 2023 £**	Total Funds 2022 £
Income from:					
Donations and legacies	**2**	3,746	39,969	**43,715**	73,943
Charitable activities	**3**	15,870	285	**16,155**	667
Grant Income	**3a**	-	61,978	**61,978**	5,000
Other trading activities:					
- Fundraising events		-	1,266	**1,266**	2,749
Investments		190	2,992	**3,182**	26
Total		19,806	106,490	**126,296**	82,385
Expenditure on:					
Charitable activities	**5**	2,460	100,200	**102,660**	177,705
Total		2,460	100,200	**102,660**	177,705
Net income/(expenditure) before other recognised gains/(losses)		17,346	6,290	**23,636**	(95,319)
Gains/(losses) on investment assets		-	-	-	-
Net income/(expenditure)		17,346	6,290	**23,636**	(95,319)
Transfers between funds	**10**	-	-	-	-
Net movement in funds		17,346	6,290	**23,636**	(95,319)
Reconciliation of funds:					
Total funds brought forward 31 March 2022		2,649	192,416	195,065	290,384
Total funds carried forward 31 March 2023		**19,995**	**198,706**	**218,701**	195,065

Lancashire and South Cumbria NHS Foundation Trust Charity
Balance Sheet as at 31 March 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	**Total Funds 2023** £	Total Funds 2022 £
Current assets:					
Debtors	7	-	-	**-**	-
Cash at bank and in hand	8	19,995	200,542	**220,537**	201,955
Total Current assets		19,995	200,542	**220,537**	201,955
Liabilities:					
Creditors falling due within one year	9	-	(1,836)	**(1,836)**	(6,890)
Net Current assets		19,995	198,706	**218,701**	195,065
Total assets less current liabilities		19,995	198,706	**218,701**	195,065
Net assets		19,995	198,706	**218,701**	195,065
The funds of the charity:					
Restricted income funds	13	-	198,706	**198,706**	192,416
Unrestricted income funds:	13				
- General Funds		19,415	-	**19,415**	1,769
-.Designated Funds		580	-	**580**	880
Total charity funds		**19,995**	**198,706**	**218,701**	195,065

The notes on pages 4 to 10 form part of these accounts.

Signed:

Trustee of Lancashire & South Cumbria NHS Foundation Trust Charity

Date: 18/09/2023

01/09/2023 - 10:13

1. Accounting Policies

(a) Accounting convention

The accounts (financial statements) have been prepared in accordance with 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) issued on in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice. The financial statements have been prepared under the historical cost convention.

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 the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014 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.

(b) Going concern

We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We belive that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

(c) Funds structure

The trustee is responsible for administering the charitable funds.

Where there is a legal restriction on the purpose to which a fund may be allocated the fund is classified either as:

- an endowment fund (where the donor has expressly provided that only the income of the fund may be expended) or

- as a restricted income fund (where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose) or

- as an unrestricted fund (where the donor has not specified a charitable purpose) where the donation will be expended at the trustees discretion in accordance with the objects of the charitable trust.

The charity currently has no endowment income funds.

The charity currently holds one small designated funds (see note 13). Designated funds are set aside by the trustees out of unrestricted general funds for specific purposes or projects.

(d) **Income**

All income is recognised once the charity has entitlement to the resources and it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

(e) **Income from legacies**

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is virtually certain; this will be once confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled and it is virtually certain that the amount of incoming resources is known.

(f) **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the charity to the expenditure.

(g) **Irrecoverable VAT**

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

(h) **Allocation of support and governance costs**

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs attributable to ensuring the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination together with an apportionment of overhead and support costs. Management costs have been allocated to the charitable fund in a manner agreed by the trustees. The allocation of support and governance costs is analysed within the notes to the accounts.

(i) **Charitable activities**

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs.

(j) **Fixed assets**

The charitable funds held no fixed assets as at 31 March 2023.

(k) **Debtors**

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

(l) **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

(m) **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest of the charity after deducting all of its liabilities.

(n) **Reserves policy**

The Charity generally expects to spend its resources in a timely manner, at the same level as income is received taking one year with another. This expectation is monitored and where income is seen to be significantly exceeding expenditure action will be taken to expend in accordance with the Charity's objectives.

Compliance with the Charity's Reserves policy is evidenced by an excess of expenditure over income this reporting period.

(o) **Fixed asset investments**

The charitable funds held no fixed asset investments as at 31 March 2023.

(p) **Pensions**

The charity has no employees and as such has no liability for pension contributions.

2. Analysis of donations and legacies

	Unrestricted funds	Restricted funds	2022/23 Total	2021/22 Total
	£	£	£	£
Donations from individuals	3,746	18,314	22,060	23,826
Legacies	-	21,655	21,655	50,117
Total	3,746	39,969	43,715	73,943

Prior year

	Unrestricted funds	Restricted funds	2021/22 Total	2020/21 Total
	£	£	£	£
Donations from individuals	547	23,279	23,826	31,885
Legacies	-	50,117	50,117	-
Total	547	73,396	73,943	31,885

3. Analysis of income from charitable activities

	Unrestricted funds	Restricted funds	2022/23 Total	2021/22 Total
	£	£	£	£
Other income	15,870	285	16,155	667
Total	15,870	285	16,155	667

During 2021/22 £667 was reported for restricted income only.

3a. Grant Income

	Unrestricted funds	Restricted funds	2022/23 Total	2021/22 Total
	£	£	£	£
Grant Income	-	61,978	61,978	5,000
Total	-	61,978	61,978	5,000

During 2022/23, restricted grant income of £61,978 was received from the following organisations: £9,400 from The National Lottery Community Fund and £52,578 from NHS Charities Together (1st Installment) Stage 3 Recovery Grant.

During 2021/22, restricted grant income of £5,000 was received from Mackenzie Medical Centre Association in relation to advancement of education amongst medical, nursing & other healthcare workers in Mental Health.

4. Allocation of governance and other support costs

	Governance	Support Costs	2022/23 Total	2021/22 Total
	£	£	£	£
Financial administration	5,243	11,665	16,908	16,740
Independent Examiners Fee	1,560	-	1,560	1,320
Total	6,803	11,665	18,468	18,060

Prior year

	Governance	Support Costs	2021/22 Total	2020/21 Total
	£	£	£	£
Financial administration	5,154	11,586	16,740	16,575
Independent Examiners Fee	1,320	-	1,320	1,320
Total	6,474	11,586	18,060	17,895

The financial administration costs in support of governance have been charged to the charity by the Lancashire and South Cumbria NHS Foundation Trust on the basis of time spent. These costs have been allocated between governance and the administration of charitable activities which is analysed in note 5. The charge for the independent examination has been wholly allocated to governance costs.

The total support cost attributable to charitable activities is then apportioned pro rata to the total of the direct charitable costs as detailed in note 5 below.

5. Analysis of charitable expenditure in furtherance of charity's objectives

The charity expended resources in accordance with the objects of the charity (see below).

	Direct Costs	Support & Governance Costs	2022/23 Total	2021/22 Total
	£	£	£	£
Fundraising events	-	-	-	-
Staff welfare and amenities	8,188	1,796	9,984	3,835
Staff education, training and development	2,610	573	3,183	150
Patient welfare and amenities	24,256	5,321	29,577	52,359
Grants	45,778	10,042	55,820	105,556
Bank Charges	-	-	-	250
Other expenditure	3,359	737	4,096	15,555
Total	84,191	18,469	102,660	177,705

Prior year

	Direct Costs	Support & Governance Costs	2021/22 Total	2020/21 Total
	£	£	£	£
Fundraising events	-	-	-	-
Staff welfare and amenities	3,446	390	3,836	4,233
Staff education, training and development	135	15	150	1,108
Patient welfare and amenities	47,038	5,321	52,359	21,977
Grants	94,828	10,728	105,556	27,016
Bank Charges	225	25	250	343
Other expenditure	13,974	1,581	15,555	22,147
Total	159,646	18,060	177,706	76,824

In 2022 23 the expenditure on charitable activities was £102,660 of which £2,460 (2021/22: £3,630) was expenditure from unrestricted funds and £100,200 (2021/22: £174,075) was expenditure from restricted funds.

6. Independent Examiner's remuneration

The independent examiners have charged the charity with a fee of £1,560 for 2022/23 (2021/22 £1,380). This is related solely to the annual independent review with no other additional work being undertaken. 2022/23 included the previous years creditor of £60 allocated to funds in 2022/23.

7. Debtors under 1 year

	2022/23	2021/22
	£	£
Other debtors	-	-
Total	-	-

No debtors reported for both 2022/23 and 2021/22.

8. Cash

	2022/23	2021/22
	£	£
Cash at bank	220,537	201,955
Total	**220,537**	201,955

During 2021/22, £2,712 of the £201,955 total above related to unrestricted funds and £199,243 related to restricted funds.

9. Creditors under 1 year

	2022/23	2021/22
	£	£
Accruals	(1,836)	(6,890)
Total	**(1,836)**	(6,890)

During 2021/22, £64 of the £6,890 total above related to unrestricted funds and £6,827 related to restricted funds.

10. Transfers between funds

Within the year there were no net transfers between funds from unrestricted funds to restricted funds (2021/22 net transfers from unrestricted funds to restricted funds totalling nil)

11. Analysis of charitable funds

The registration embraces only one NHS body charity. The objects of the registration is to support any charitable purpose relating to the NHS. The charity has its own specific objects under this umbrella, see below:

Lancashire and South Cumbria NHS Foundation Trust Charity
"For any charitable purpose or purposes relating to the National Health Service"

12. Related party transactions

The Corporate Trustee did not pay expenses to any member of the Lancashire and South Cumbria NHS Foundation Trust Board nor to any member of the Trustee Committee and members did not receive any honoraria or remuneration from charitable funds in the year.

LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST

13. Analysis of Restricted Funds

Description	Opening balance 1 April 2022	Income	Expenditure	Transfers	Closing Balance 31 March 2023
Chai Centre Wellbeing Fund (Grant)	-	9,474	(1,216)	-	8,258
Mental Health Helpline Fund	158	1	(159)	-	-
The Harbour - Adult Wards	88	172	(260)	-	-
Shakespear Ward - The Harbour	11,942	73	(6,838)	-	5,177
Stevenson Ward - The Harbour	11,942	80	(6,771)	-	5,251
Chorley Inpatient Unit	2,158	17	(697)	-	1,478
Speech & Language Therapy	8,724	182	(1,676)	-	7,230
Stroke Unit	312	-	(312)	-	-
East Lanc District Nurses Fund	20	-	(20)	-	-
C&SR Locality District Nurse	3,698	44	(3,742)	-	-
Longridge Hospital - Legacy	41,244	898	(5,481)	-	36,661
Longridge Hospital - Ward Fund	21,049	957	(3,576)	-	18,430
Dova Unit	4,651	303	(318)	-	4,636
The Apple Tree Café - The Orchard	260	4	(103)	-	161
Grow Your Own Fund - Guild Lodge	5,719	8,637	(10,945)	-	3,411
LSCFT - Patient Fund	1,866	1,438	(2,486)	-	818
LSCFT OAMH Services - Patients	2,998	154	(575)	-	2,577
COPD Team Fund	2,141	24	(144)	-	2,021
LSCFT - Ring Fenced Fund	4,548	8,717	(3,766)	-	9,499
COVID 19 Grant (NHS Charities Together)	36,511	89	(36,600)	-	-
Health & Wellbeing Charitable Fund	96	131	(12)	-	215
Pathways Services (Bamber Bridge)	27,438	305	(1,855)	-	25,888
Education Fund - Grant	4,853	54	(2,002)	-	2,905
GYO Wesham	-	101	(7)	-	94
COPD Staff Fund	-	21,833	(1,494)	-	20,339
Rec Comm Wellbeing Grant	-	33,803	(8,702)	-	25,101
Staff Rec from COVID Grant	-	18,999	(443)	-	18,556
Total Restricted Funds	**192,416**	**106,490**	**(100,200)**	**-**	**198,706**
General Income Funds	**1,536**	19,147	(1,814)	-	18,869
The Harbour - OA Wards	**233**	444	(131)	-	546
Designated Fund - Ashton District Nurses Fund	**880**	215	(515)	-	580
Total Unrestricted Funds	**2,649**	**19,806**	**(2,460)**	**-**	**19,995**
Total Funds	**195,065**	**126,296**	**(102,660)**	**-**	**218,701**

The majority of the restricted funds held relate to grants, legacies and income donated for use on specific wards, units, projects or localities of the trust. At 31 March 2023 the trust held one restricted funds of significant size to disclose its nature. The fund is Longridge Hospital-Legacy, value of funds held £36,660 whose defined purpose is "for the care & comfort of elderly patients at Longridge Hospital".

LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST

14. Analysis of Restricted Funds - Previous Year

Description	Opening balance 1 April 2021	Income	Expenditure	Transfers	Closing Balance 31 March 2022
Mental Health Helpline Fund	176	-	(18)	-	158
Harbour - Adult Wards	2,374	89	(2,375)	-	88
SHAKESPEAR WARD - HARBOUR	-	12,607	(665)	-	11,942
STEVENSON WARD - HARBOUR	-	12,607	(665)	-	11,942
Chorley Inpatient Unit	17,114	-	(14,956)	-	2,158
BWD Mindsmatter	58	-	(58)	-	-
Speech & Language Therapy	9,733	2	(1,011)	-	8,724
Stroke Unit	458	-	(146)	-	312
East Lanc District Nurses Fund	791	-	(771)	-	20
C&SR LOCALITY DISTRICT NURSE	4,012	104	(418)	-	3,698
LONGRIDGE HOSPITAL - LEGACY	57,934	8	(16,698)	-	41,244
Rheumatology Pat & Staff Fund	-	-	-	-	-
Longridge Hospital Ward Fund	23,504	2,649	(5,104)	-	21,049
Dova Unit	4,670	238	(257)	-	4,651
COMM REHAB - WILLOW LANE	-	-	-	-	-
THE APPLE TREE CAFE - ORCHARD	186	546	(472)	-	260
Smith Prize	-	-	-	-	-
Grow Your Own Fund	6,818	7,638	(8,737)	-	5,719
LSCFT Patient Fund	827	2,837	(1,798)	-	1,866
LSCFT OAMH Services - Patients	3,539	35	(576)	-	2,998
COPD Team Fund	2,593	-	(452)	-	2,141
LSCFT Ring Fenced	2,398	8,313	(6,163)	-	4,548
COVID 19 GRANT	141,512	3	(105,004)	-	36,511
HEALTH & WELLBEING TF	-	99	(3)	-	96
PATHWAYS SERVICES B/BRIDGE	-	29,063	(1,625)	-	27,438
EDUCATION FUND	-	5,000	(147)	-	4,853
Sefton Community Fund	3,886	-	(3,886)	-	-
Pain Clinic Plus	2,069	-	(2,069)	-	-
Total Restricted Funds	**284,652**	**81,838**	**(174,074)**	**-**	**192,416**
General Income Funds	**3,966**	**180**	**(2,836)**	**227**	1,537
Harbour - OA wards	**207**	**137**	**(112)**	**-**	232
Designated Fund - Ashton District Nurses Fund	**1,559**	**230**	**(682)**	**(227)**	880
Total Unrestricted Funds	**5,732**	**547**	**(3,630)**	**-**	**2,649**
Total Funds	**290,384**	**82,385**	**(177,704)**	**-**	**195,065**

The majority of the restricted funds held relate to income donated for use on specific wards, units or localities of the trust. At 31 March 2022 the trust held two restricted funds of significant size to disclose its nature. First fund is COVID 19 Grant, value of funds held £36,511 whose defined purpose is "grants to be spent on enhancing the well-being of NHS staff, volunteers and patients impacted by COVID-19, as part of the Trust's COVID-19 response". The second one is Longridge Hospital, value of funds held £41,244 whose defined purpose is "for the care & comfort of elderly patients at Longridge Hospital".

Registered / head office address:
Lancashire and South Cumbria NHS Foundation Trust
Sceptre Point
Sceptre Way
Bamber Bridge
Preston
PR5 6AW

Charity number: 1099568
Country of registration: England & Wales

MHA Moore and Smalley
Richard House
9 Winckley Square
Preston
PR1 3HP

Dear Sirs

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 March 2023. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.

2 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 March 2023 audited.

3 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

4 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.

6 The financial statements are free of material misstatements, including omissions.

7 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

8 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

9 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

10 The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

11 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

12 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

13 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

14 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

15 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

16 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income. Restricted income is as listed in the accounts.

Yours faithfully

.....
Trustee

On behalf of the board of trustees

Date 18/09/2023

Lancashire and South Cumbria NHS Foundation Trust

England & Wales - Charity number 1099568

Accounts

Lancashire &
South Cumbria
NHS Foundation Trust

LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST CHARITY

CHARITY REGISTRATION NO. 1099568

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

Lancashire and South Cumbria NHS Foundation Trust Charity

Reference/Administration Details

Name

The name of the charity is the "Lancashire and South Cumbria NHS Foundation Trust Charity".

Charity Registration Number

The charity holds the charity registration number 1099568.

Address

The charity address is:

Lancashire and South Cumbria NHS Foundation Trust
Sceptre Point
Sceptre Way
Bamber Bridge
Preston
PR5 6AW
Tel: 01772 695 300
E-mail: LSCFTCharity@lscft.nhs.uk

Trustee Arrangements

The Lancashire and South Cumbria NHS Foundation Trust is the Corporate Trustee of the Charity.

The Executive and Non-Executive Directors of the Trustee body at the 31 March 2022 were as follows:

Executive	Non-Executive
Mrs. Caroline Donovan Chief Executive	Mr. David Eva Chairman
Mrs. Jennifer Hannon Chief Finance Officer	Mr. Paul Farrimond
MS Josephine Maria Nelligan Chief Nurse & Quality Officer	MS Louise Dickinson
Mr. David Fearnley Chief Medical Officer	Mr. Mohammed Sarwar
Mr. Chris Oliver Deputy Chief Executive & Chief Operating Officer	Dr Peter Williams
Mrs. Ursula Martin Chief Improvement & Compliance Officer	Mr. Phillip Huggon
Mrs. Helen Farrington Chief People Officer	Mrs. Ruth Lowry
Mr. Steven Christian Chief Integration Officer	
Mr. Alexander Heritage Chief Strategy Officer	

Mr. John Glover, Director of Digital	

Samantha Proffitt, Chief Finance Officer (01.04.21 -31.05.21)
Dominic McKenna, Acting Chief Finance Officer (01.06.21-30.09.21)

Bankers

The Charity's bankers are:

NatWest
The Royal Bank of Scotland
Government Banking CST
2nd Floor, 280 Bishopsgate
London
EC2M 4RB

Independent Examiners

The Charity's Independent Examiners are: MHA Moore & Smalley
Richard House
9 Winckley Square
Preston
Lancashire
PR1 3HP

The independent examiners have charged the charity a fee of £1,380 for 2021/22 (£1,320 2020/21).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts 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) (effective October 2019).

Structure, Governance and Management of the Charitable Funds

Trust Deed

The Charity is governed by a declaration of trust dated 19 August 2003.

The Lancashire and South Cumbria NHS Foundation Trust Charity administer the individual funds of the Lancashire and South Cumbria NHS Foundation Trust Charity.

Within the Charity are a number of funds relating to particular localities and departments. The charity manages spending through local fund advisers who are allocated budget to spend in accordance with agreed authorisation limits. Fund advisers manage these funds on a day-to-day basis within the standing financial instructions and standing orders and powers of delegated authority set by the Corporate Trustee. The trustees oversee the work of the fund advisers and have the power to revoke a fund adviser's remit or, subject to any specific donor restriction, direct the use to which funds are put.

The Corporate Trustee is the Lancashire and South Cumbria NHS Foundation Trust (see Trustee Arrangements section for further detail). The Executive Directors and Non-Executive Directors of the Trust Board share the responsibility for ensuring that the NHS body fulfils its duties as Corporate Trustee in managing the charitable funds.

The Trust Board, on behalf of the Corporate Trustee, has delegated responsibility to manage the charitable funds to the Trustee Committee. The Chief Finance Officer of Lancashire and South Cumbria NHS Foundation Trust is responsible for the day-to-day management and control of the administration of the charitable funds and reports to the Trustee Committee. The Chief Finance Officer has particular responsibility to ensure that the spending is in accordance with the objects and priorities agreed by the Trustee Committee and the Board; that the criteria for spending charitable monies are fully met; that full accounting records are maintained; and that devolved decision making or delegated arrangements are in accordance with the policies and procedures set out by the Board on behalf of the corporate trustee.

The membership of the Trustee Committee comprises all Executive and Non-Executive Directors of the Board of Directors, including the Chairman of the Board. No business shall be transacted unless at least three members are in attendance, two of whom are Non-Executive Directors of the Trust.

The Secretary to the Trustees is the Trust's Company Secretary.

The Treasurer is the Trust's Chief Finance Officer.

Day to day management of the charity is carried out by the officers of the Lancashire and South Cumbria NHS Foundation Trust under the supervision of the trusts Trustee Committee, which reviews performance periodically.

The management charge levied on the Charity this year by the Lancashire and South Cumbria NHS Foundation Trust was agreed with the Trustee Committee to be £18,060 (£17,895 for 2020/21).

The trustees consider the key management personnel of the charity to be the Trustees, together with the Chief Finance Officer of Lancashire and South Cumbria NHS Foundation Trust. No remuneration is paid by the charity to any such individuals.

Trustee Induction and Training

As part of their induction programme new Executive and Non-Executive Directors of Lancashire and South Cumbria NHS Foundation Trust are made aware of their responsibilities as Board members of the Corporate Trustee of Lancashire and South Cumbria NHS Foundation Trust Charity. This induction includes an introduction to the objectives, scope and policies for the charitable funds as well as Charity Commission information on trustee responsibilities.

Strategic Objectives

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The charity's objectives are as follows: -

"The trustees shall hold the trust fund upon trust to apply the income, and at their discretion, so far as may be permissible, the capital, for any charitable purpose or purposes relating to the National Health Service."

The trustees review the aims, objectives and activities of the charity annually with operational management of the charity reviewed quarterly. The review assesses the performance of the charity over the previous year and helps ensure that our aims, objectives and activities remain focused.

There is currently one constituent member charity within the group registration. The name and individual objects are:

Lancashire and South Cumbria NHS Foundation Trust Charity

"For any charitable purpose or purposes relating to the National Health Service"

Activities

The charity is largely funded by donations and/or legacies received from patients, their relatives, and the general public and other organisations. The overall strategy of the Charity is to provide support via: -

Patients Expenditure Purchase of small items of equipment, provision of services, and the provision of facilities not normally provided by or in addition to the normal NHS provision that are exclusively for the benefit of patients.

Staff Expenditure

a) Motivation of staff, by improving staff facilities and by providing services that improve staff wellbeing.

b) Education of staff by providing education over and above what would normally be provided by the NHS.

This expenditure is exclusively for the benefit of staff.

Whilst respecting the wishes of the donors, the Corporate Trustee has ultimate discretion in accepting donations, and if accepted to apply the charitable funds, in accordance with the NHS Act 1977 sections 93 and 94, where service changes have taken place or it is impractical to maintain the separate designated fund.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Relationships with Related Parties/External Bodies

The Lancashire and South Cumbria NHS Foundation Trust Charity works closely with individuals within the Lancashire and South Cumbria NHS Foundation Trust.

Local fund advisers within the organisation identify local priorities, which enables the charitable funds to be directed to ensure an effective contribution is made in support of their organisations.

Review of the Finances, Activities, Achievements and Performance of the Charitable Funds

The overriding strategy of the Lancashire and South Cumbria NHS Foundation Trust Charity is to hold its funds upon trust and apply them for any charitable purposes relating to the National Health Service, subject to any restrictions imposed by their donors.

The Charity relies mainly upon the generosity of patients and their relatives and other donors who are familiar with, or have experienced the care of the participating NHS body, or who are sympathetic and generous in their support to their local NHS service.

The Charity received one very generous legacy during 2021/22 of £50,117, split between two wards at The Harbour in Blackpool and the Pathways Service in Preston. The Charity also received a grant of £5,000 from Mackenzie Medical Centre Association in relation to the advancement of education amongst medical, nursing and other mental healthcare workers, and its use is restricted to those purposes. The Charity has continued to spend the balance of the grant received in 2020/21 from NHS Charities Together, in memory of Captain Tom Moore and, at the year end, £36,511 remains.

Statement of Financial Activities (Income and Expenditure)

The Charity received income from a variety of sources including a grant, legacy, donations, and income from fundraising.

Overall the Charity received £82,385 in the year to 31 March 2022, the underlying level of small, but welcome donations being significantly increased by the legacy of £50,117.

Five receipts during the year were material (>£1,000):

Fund No	Fund Name	Description	£
TB058, TB059 & TP047	Shakespeare Ward & Stevenson Ward – The Harbour & Pathways Services-Bamber Bridge	Legacy	50,117
TP034	Grow Your Own Fund – Guild Lodge	Anonymous Donations	1,128
TP034	Grow Your Own Fund Guild Lodge	Donation	4,703
TP048	Education Fund	Grant Income	5,000
TP044	LSCFT – Ringed Fenced Fund	Donation	1,100

The Charity incurred total expenditure of £177,705. Expenditure on grant charitable objectives totaled £94,828, whilst £11,586 was spent on general administration costs and £6,474 on governance.

Most of the Charity's expenditure is incurred on small items for staff and patient wellbeing and amenities, and staff training and development. Only seven items of expenditure exceeded £1,000 (see the table below), amounting to £34,979 in total, the remaining balance of expenditure £29,838 was expended on smaller value items for staff welfare, education, training & development and patient welfare and amenities and have not been reported due to their smaller values.

Fund No	Fund Name	Description	£
TP029	LSCFT – General Fund	Purchase of equipment for Covid19 research in partnership with LTHTR	2,500
TB057	The Harbour Wards - Adult	Purchase of a projector	2,374
TW006	Sefton Community Fund	Service transferred to Mersey Care	3,894
TH004	Longridge Hospital	Purchase of ceiling light panels	10,608
TC007	Chorley In-Patient Unit	Purchase of Gym Equipment	8,362
TC007	Chorley In-Patient Unit	Installation of Gym Equipment	5,098
TP034	Grow Your Own Fund – Guild Lodge	Purchase of a poly tunnel	2,143

Consolidation of NHS charitable funds

NHS foundation trusts are required to consolidate their charitable funds with the NHS FT statements to produce group accounts. However, this is only required where the charitable funds held are deemed to be material. Following discussions with the Trust's auditors the decision was taken not to produce group accounts.

COVID-19

The Charity does not actively fundraise and therefore the total income received over the last three financial years has been fairly consistent with no significant fall in income being reported due to Covid. The charity is essentially reliant on donations and legacies from patients, their relatives, and other donors who are sympathetic and generous in their support of the charity.

Future Plans

The Charity has recently applied for further grant income from NHS Charities Together (Stage 3 Recovery Grant) which if successful the funding would be £143,000. NHS Charities Together will contact the successful NHS Charities in November 2022.

The Charity will continue to manage its funds appropriately. In general, it does not actively fundraise, but a small number of fundraising activities were held during the year to raise funds for patient welfare. The Charity is essentially reliant on donations and legacies from patients, their relatives, and other donors who are sympathetic and generous in their support of the charity. Fund holders within the Trust's staff are encouraged to use the resources they hold in a timely manner and in accordance with the wishes of the donors.

Statement of Financial Position

At the balance sheet date the Charity held no fixed assets.

The Charity owes its creditors a total balance of £6,890, the largest being a management charge of £4,185 for the last quarter of 2021/22 owed to the Trust.

Reserves Policy

At the balance sheet date the Charity had total reserves of £195,065 consisting of £2,649 of unrestricted funds and £192,416 of restricted funds.

The Charity generally expects to spend its resources in a timely manner, at the same level as income is received taking one year with another. This expectation is monitored and where income is seen to be significantly exceeding expenditure action will be taken to expend in accordance with the Charity's objectives.

Investments Policy

The Charity does not hold sufficient funds to justify investment in any form of equities.

Signed by: .....

Trustee

For and on behalf of Lancashire and South Cumbria NHS Foundation Trust Charity

Date: 14/12/22

Risk Management Statement

RISK	PERSON RESPONSIBLE	SYSTEM / CONTROL
Financial Risk		
1. That expenditure is inappropriately high resulting in faster depletion of reserves than approved by trustees.	Secretary to the Trustees Treasurer	Authorisation of expenditure. Regular Monitoring of Performance of Funds and Reserves
2. That expenditure is inappropriately low resulting in lost opportunities for charitable benefit.	Secretary to the Trustees Treasurer	Authorisation of expenditure. Regular Monitoring of Performance of Funds to Fund Advisors
3. That expenditure is inappropriate, or inappropriately authorised or not spent for the purposes intended.	Secretary to the Trustees Treasurer	Authorisation of expenditure. Controls on Approval of expenditure requests.
4. That income is not encouraged with the result that future expenditure is compromised.	Secretary to Trustees	Guidance on how to make donations and receive grants.
5. That income is not appropriated to specific funds in accordance with the intention of the donor.	Treasurer	Procedures to identify intention of donor e.g. Model Receipt.
6. That donated income is not recognised when it is received.	Treasurer	Provision of adequate cashiering facilities in the Trust
7. That accounting transactions are inappropriately or inadequately recorded.	Treasurer	Review of Transactions recorded and regularly reported to Fund Advisors and Trustees.

Operational Risk		
1. That the charity is not operating within its objects.	Secretary to Trustees	Authorisation of Expenditure.
2. That the demand for the charity's objects or services will not be supported by public donations or other income streams in the long term.	Secretary to Trustees	Production of guidance on giving donations, marketing of the charity and production of Annual report to publicise the charity.
3. Risk of financial loss/inability to replace items if the charity does not have adequate insurance cover.	Secretary to Trustees	Review of Insurance Arrangements on annual basis.

4. Risks relating to the public profile of the charity, including the charitable objects, the Trustees, expenditure on management and administration, fraud risk and the quality of services provided by the charity.	Secretary to Trustees Treasurer	Production of Annual report to publicise the charitable activities of the charity and production of statutory financial accounts. Provision of Internal Audit services.
5. Management or trustee risk in terms of charity sector experience and the level of involvement in the management of the charity.	Secretary to Trustees/ Treasurer	Sound induction of Trustees. Availability of sources of advice on management, financial and legal issues.

Compliance Risk		
1. Risk in relation to VAT, Corporate Tax and PAYE/NI from undertaking non-charitable activities.	Treasurer	Monitoring of activities being undertaken by fund advisors. Provision of Specialist VAT advice.
2. Risk in relation to contravening legislation e.g. Data Protection Act, Health Act, Human Rights, Health & Safety, Employment law etc.	Secretary to Trustees	Registration for Data Protection Act, monitoring of activities being undertaken by fund advisors.
3. Financial reporting risk in terms of statutory accounts, accounting standards and SORP compliance.	Treasurer	Sound guidance on completion of statutory returns and regular updates on developments.

Lancashire &
South Cumbria
NHS Foundation Trust

LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST CHARITY

CHARITY REGISTRATION NO.1099568

ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

Independent Examiner's Report to the Trustees of Lancashire and South Cumbria NHS Foundation Trust Charity

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 2 to 10.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts 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 accounts to be reached.

Nicola Mason

Nicola Mason FCA, DChA
MHA Moore and Smalley
Richard House
Winckley Square
Preston
PR1 3HP

Date 06/01/2023

Lancashire and South Cumbria NHS Foundation Trust Charity
Statement of Financial Activities for the year ended 31 March 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	**Total Funds 2022 £**	Total Funds 2021 £
Income from:					
Donations and legacies	**2**	547	73,396	**73,943**	31,885
Charitable activities	**3**	0	667	**667**	30
Grant Income	**3a**	0	5,000	**5,000**	180,006
Other trading activities:					
- Fundraising events		0	2,749	**2,749**	254
Investments		0	26	**26**	0
Total		547	81,838	**82,385**	212,175
Expenditure on:					
Charitable activities	**5**	3,630	174,075	**177,705**	76,824
Total		3,630	174,075	**177,705**	76,824
Net income/(expenditure) before other recognised gains/(losses)		(3,083)	(92,236)	**(95,319)**	135,351
Gains/(losses) on investment assets		0	0	**0**	0
Net income/(expenditure)		(3,083)	(92,236)	**(95,319)**	135,351
Transfers between funds	**10**	0	0	**0**	0
Net movement in funds		(3,083)	(92,236)	**(95,319)**	135,351
Reconciliation of funds:					
Total funds brought forward 31 March 2021		5,732	284,652	290,384	155,033
Total funds carried forward 31 March 2022		**2,649**	**192,416**	**195,065**	290,384

Lancashire and South Cumbria NHS Foundation Trust Charity
Balance Sheet as at 31 March 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	**Total Funds 2022** £	Total Funds 2021 £
Current assets:					
Debtors	7	0	0	**0**	0
Cash at bank and in hand	8	2,712	199,243	**201,955**	300,046
Total Current assets		2,712	199,243	**201,955**	300,046
Liabilities:					
Creditors falling due within one year	9	(64)	(6,827)	**(6,890)**	(9,662)
Net Current assets		2,649	192,416	**195,065**	290,384
Total assets less current liabilities		2,649	192,416	**195,065**	290,384
Net assets		2,649	192,416	**195,065**	290,384
The funds of the charity:					
Restricted income funds	13		192,416	**192,416**	284,652
Unrestricted income funds:	13				
- General Funds		1,769	0	**1,769**	4,173
- Designated Funds		880	0	**880**	1,559
Total charity funds		**2,649**	**192,416**	**195,065**	290,384

The notes on pages 4 to 10 form part of these accounts.

Signed:

Trustee of Lancashire & South Cumbria NHS Foundation Trust Charity

Date: 14|12|22

1. Accounting Policies

(a) Accounting convention

The accounts (financial statements) have been prepared in accordance with 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) issued on in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice. The financial statements have been prepared under the historical cost convention.

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 the 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)

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

(b) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered, the impact of the going concern pandemic, the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(c) Funds structure

The trustee is responsible for administering the charitable funds.

Where there is a legal restriction on the purpose to which a fund may be allocated the fund is classified either as:

- an endowment fund (where the donor has expressly provided that only the income of the fund may be expended) or

- as a restricted income fund (where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose) or

- as an unrestricted fund (where the donor has not specified a charitable purpose) where the donation will be expended at the trustees discretion in accordance with the objects of the charitable trust.

The charity currently has no endowment income funds.

The charity currently holds one small designated funds (see note 13). Designated funds are set aside by the trustees out of unrestricted general funds for specific purposes or projects.

(d) **Income**

All income is recognised once the charity has entitlement to the resources and it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

(e) **Income from legacies**

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is virtually certain; this will be once confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled and it is virtually certain that the amount of incoming resources is known.

(f) **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the charity to the expenditure.

(g) **Irrecoverable VAT**

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

(h) **Allocation of support and governance costs**

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs attributable to ensuring the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination together with an apportionment of overhead and support costs. Management costs have been allocated to the charitable fund in a manner agreed by the trustees. The allocation of support and governance costs is analysed within the notes to the accounts.

(i) **Charitable activities**

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs.

(j) **Fixed assets**

The charitable funds held no fixed assets as at 31 March 2022.

(k) **Debtors**

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

(l) **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

(m) **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest of the charity after deducting all of its liabilities.

(n) **Reserves policy**

The Charity generally expects to spend its resources in a timely manner, at the same level as income is received taking one year with another. This expectation is monitored and where income is seen to be significantly exceeding expenditure action will be taken to expend in accordance with the Charity's objectives.

Compliance with the Charity's Reserves policy is evidenced by an excess of expenditure over income this reporting period.

(o) **Fixed asset investments**

The charitable funds held no fixed asset investments as at 31 March 2022.

(p) **Pensions**

The charity has no employees and as such has no liability for pension contributions.

2. Analysis of donations and legacies

	Unrestricted funds	Restricted funds	2021/22 Total	2020/21 Total
	£	£	£	£
Donations from individuals	547	23,279	23,826	31,885
Legacies	0	50,117	50,117	0
Total	547	73,396	73,943	31,885

Prior year

	Unrestricted funds	Restricted funds	2020/21 Total	2019/20 Total
	£	£	£	£
Donations from individuals	2,311	29,574	31,885	23,457
Legacies	0	0	0	0
Total	2,311	29,574	31,885	23,457

3. Analysis of income from charitable activities

	Unrestricted funds	Restricted funds	2021/22 Total	2020/21 Total
	£	£	£	£
Other income	0	667	667	30
Total	0	667	667	30

During 2020/21, £30 was reported for restricted income only.

3a. Grant Income

	Unrestricted funds	Restricted funds	2021/22 Total	2020/21 Total
	£	£	£	£
Grant Income	0	5,000	5,000	180,006
Total	0	5,000	5,000	180,006

During 2021/22, restricted grant income of £5,000 was received from Mackenzie Medical Centre Association in relation to advancement of education amongst medical, nursing & other healthcare workers in Mental Health.

During 2020/21, restricted grant income of £180,006 was applied for and received from NHS Charities Together in relation to emergency Covid 19 funding for the NHS.

4. Allocation of governance and other support costs

	Governance	Support Costs	2021/22 Total	2020/21 Total
	£	£	£	£
Financial administration	5,154	11,586	16,740	16,575
Independent Examiners Fee	1,320	0	1,320	1,320
Total	6,474	11,586	18,060	17,895

Prior year

	Governance	Support Costs	2020/21 Total	2019/20 Total
	£	£	£	£
Financial administration	5,103	11,472	16,575	16,411
Independent Examiners Fee	1,320	0	1,320	1,260
Total	6,423	11,472	17,895	17,671

The financial administration costs in support of governance have been charged to the charity by the Lancashire and South Cumbria NHS Foundation Trust on the basis of time spent. These costs have been allocated between governance and the administration of charitable activities which is analysed in note 5. The charge for the independent examination has been wholly allocated to governance costs.

The total support cost attributable to charitable activities is then apportioned pro rata to the total of the direct charitable costs as detailed in note 5 below.

5. Analysis of charitable expenditure in furtherance of charity's objectives

The charity expended resources in accordance with the objects of the charity (see below).

	Direct Costs	Support & Governance Costs	2021/22 Total	2020/21 Total
	£	£	£	£
Fundraising events	0	0	0	0
Staff welfare and amenities	3,446	390	3,836	4,233
Staff education, training and development	135	15	150	1,108
Patient welfare and amenities	47,038	5,321	52,359	21,977
Grants	94,828	10,728	105,556	27,016
Bank Charges	225	25	250	343
Other expenditure	13,974	1,581	15,555	22,147
Total	159,645	18,060	177,705	76,824

Prior year

	Direct Costs	Support & Governance Costs	2020/21 Total	2019/20 Total
	£	£	£	£
Fundraising events	0	0	0	7,399
Staff welfare and amenities	3,247	986	4,233	4,629
Staff education, training and development	850	258	1,108	8,253
Patient welfare and amenities	16,858	5,119	21,977	28,723
Grants	20,723	6,293	27,016	0
Bank Charges	263	80	343	0
Other expenditure	16,988	5,159	22,147	8,466
Total	58,929	17,895	76,824	57,470

In 2021/22 the expenditure on charitable activities was £177,705 of which £3,630 (2020/21: £6,701) was expenditure from unrestricted funds and £174,075 (2020/21: £70,123) was expenditure from restricted funds.

6. Independent Examiner's remuneration

The independent examiners have charged the charity with a fee of £1,380 for 2021/22 (2020/21 £1,320). This is related solely to the annual independent review with no other additional work being undertaken. The £60 increase from previous year has ben included in the year-end creditors figures.

7. Debtors under 1 year

	2021/22	2020/21
	£	£
Other debtors	0	0
Total	**0**	0

No debtors reported for both 2021/22 and 2020/21.

8. Cash

	2021/22	2020/21
	£	£
Cash at bank	201,955	300,046
Total	**201,955**	300,046

During 2020/21, £1,646 of the £300,046 total above related to unrestricted funds and £298,400 related to restricted funds.

9. Creditors under 1 year

	2021/22	2020/21
	£	£
Accruals	(6,890)	(9,662)
Total	**(6,890)**	(9,662)

During 2020/21, £87 of the £9,662 total above related to unrestricted funds and £9,575 related to restricted funds.

10. Transfers between funds

Within the year there were no net transfers between funds from unrestricted funds to restricted funds (2020/21 net transfers from unrestricted funds to restricted funds totalling nil), see note 14.

11. Analysis of charitable funds

The registration embraces only one NHS body charity. The objects of the registration is to support any charitable purpose relating to the NHS. The charity has its own specific objects under this umbrella, see below:

Lancashire and South Cumbria NHS Foundation Trust Charity
"For any charitable purpose or purposes relating to the National Health Service"

12. Related party transactions

The Corporate Trustee did not pay expenses to any member of the Lancashire and South Cumbria NHS Foundation Trust Board nor to any member of the Trustee Committee and members did not receive any honoraria or remuneration from charitable funds in the year.

LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST

13. Analysis of Restricted Funds

Description	Opening balance 1 April 2021	Income	Expenditure	Transfers	Closing Balance 31 March 2022
Mental Health Helpline Fund	176	0	-18	0	158
Harbour - Adult Wards	2,374	89	-2,375	0	88
SHAKESPEAR WARD - HARBOUR	0	12,608	-665	0	11,942
STEVENSON WARD - HARBOUR	0	12,608	-665	0	11,942
Chorley Inpatient Unit	17,114	0	-14,956	0	2,158
BWD Mindsmatter	58	0	-57	0	1
Speech & Language Therapy	9,733	2	-1,011	0	8,724
Stroke Unit	458	0	-146	0	312
East Lanc District Nurses Fund	791	0	-771	0	20
C&SR LOCALITY DISTRICT NURSE	4,012	104	-418	0	3,698
LONGRIDGE HOSPITAL - LEGACY	57,934	8	-16,698	0	41,244
Rheumatology Pat & Staff Fund	0	0	0	0	0
Longridge Hospital Ward Fund	23,504	2,649	-5,104	0	21,049
Dova Unit	4,670	238	-257	0	4,651
COMM REHAB - WILLOW LANE	0	0	0	0	0
THE APPLE TREE CAFE - ORCHARD	186	546	-472	0	260
Smith Prize	0	0	0	0	0
Grow Your Own Fund	6,818	7,637	-8,736	0	5,719
LSCFT Patient Fund	827	2,837	-1,798	0	1,866
LSCFT OAMH Services - Patients	3,539	35	-576	0	2,998
COPD Team Fund	2,593	0	-452	0	2,141
LSCFT Ring Fenced	2,398	8,312	-6,163	0	4,548
COVID 19 GRANT	141,512	3	-105,005	0	36,511
HEALTH & WELLBEING TF	0	99	-3	0	96
PATHWAYS SERVICES B/BRIDGE	0	29,061	-1,623	0	27,438
EDUCATION FUND	0	5,000	-147	0	4,853
Sefton Community Fund	3,886	0	-3,887	0	-1
Pain Clinic Plus	2,069	0	-2,069	0	0
Total Restricted Funds	**284,652**	**81,838**	**-174,075**	**0**	**192,416**
General Income Funds	**3,965**	**179**	**-2,835**	**227**	1,536
Harbour - OA wards	**207**	**137**	**-112**	**0**	233
Designated Fund - Ashton District Nurses Fund	**1,559**	**230**	**-682**	**-227**	880
Total Unrestricted Funds	**5,732**	**547**	**-3,630**	**0**	**2,649**
Total Funds	**290,384**	**82,385**	**-177,705**	**0**	**195,065**

The majority of the restricted funds held relate to income donated for use on specific wards, units or localities of the trust. At 31 March 2022 the trust held two restricted funds of significant size to disclose its nature. First fund is COVID 19 Grant, value of funds held £36,511 whose defined purpose is "grants to be spent on enhancing the well-being of NHS staff, volunteers and patients impacted by COVID-19, as part of the Trust's COVID-19 response". The second one is Longridge Hospital, value of funds held £41,244 whose defined purpose is "for the care & comfort of elderly patients at Longridge Hospital".

LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST

14. Analysis of Restricted Funds - Previous year

Description	Opening balance 1 April 2020	Income	Expenditure	Transfers	Closing Balance 31 March 2021
Mental Health Helpline Fund	193	0	-17	0	176
Harbour - Adult Wards	3,623	3	-1,252	0	2,374
Chorley Inpatient Unit	7,481	10,300	-667	0	17,114
BWD Mindsmatter	60	0	-2	0	58
Speech & Language Therapy	10,756	0	-1,023	0	9,733
Stroke Unit	506	0	-48	0	458
East Lanc District Nurses Fund	1,147	240	-596	0	791
C&SR Locality District Nurses	4,434	0	-422	0	4,012
Longridge Hospital	67,448	0	-9,514	0	57,934
Rheumatology Pat & Staff Fund	614	0	-614	0	0
Longridge Hospital Ward Fund	24,367	1,559	-2,422	0	23,504
Dova Unit	5,318	450	-1,098	0	4,670
Comm Restart - Willow Lane	68	0	-68	0	0
The Apple Tree Café - Orchard	207	0	-21	0	186
Smith Prize	128	0	-128	0	0
Grow Your Own Fund	2,516	7,778	-3,476	0	6,818
LSCFT Patient Fund	420	467	-60	0	827
LSCFT OAMH Services - Patients	5,420	200	-2,081	0	3,539
COPD Team Fund	2,466	250	-123	0	2,593
LSCFT Ring Fenced	0	7,584	-5,186	0	2,398
COVID 19 Grant	0	177,184	-35,671	0	141,513
Health & Wellbeing Fund	0	3,100	-3,100	0	0
Sefton Community Fund	4,084	0	-198	0	3,886
Pain Clinic Plus	4,405	0	-2,336	0	2,069
Total Restricted Funds	**145,661**	**209,115**	**-70,123**	**0**	**284,653**
General Income Funds	7,775	2,790	-6,620	227	4,172
Designated Fund - Ashton District Nurses Fund	1,597	270	-81	-227	1,559
Total Unrestricted Funds	**9,372**	**3,060**	**-6,701**	**0**	**5,731**
Total Funds	**155,033**	**212,175**	**-76,824**	**0**	**290,384**

The majority of the restricted funds held relate to income donated for use on specific wards, units or localities of the trust. At 31 March 2021 the trust held one restricted fund of significant size to disclose its nature. The fund is COVID 19 Grant, value of funds held £141,513 whose defined purpose is "grants to be spent on enhancing the well-being of NHS staff, volunteers and patients impacted by COVID-19, as part of the Trust's COVID-19 response".

Lancashire and South Cumbria NHS Foundation Trust

England & Wales - Charity number 1099568

Accounts

Lancashire &
South Cumbria
NHS Foundation Trust

LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST CHARITY

CHARITY REGISTRATION NO. 1099568

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

Lancashire and South Cumbria NHS Foundation Trust Charity

Reference/Administration Details

Name

The name of the charity is the "Lancashire and South Cumbria NHS Foundation Trust Charity".

Charity Registration Number

The charity holds the charity registration number 1099568.

Address

The charity address is: Lancashire and South Cumbria NHS Foundation Trust

Sceptre Point
Sceptre Way
Bamber Bridge
Preston
PR5 6AW
Tel: 01772 695 300
E-mail: LSCFTCharity@lscft.nhs.uk

Trustee Arrangements

The Lancashire and South Cumbria NHS Foundation Trust is the Corporate Trustee of the Charity.

The Executive and Non-Executive Directors of the Trustee body at the 31 March 2021 were as follows:

Executive	**Non-Executive**
Mrs Caroline Donovan Chief Executive	Mr David Eva Chair
Ms Samantha Proffitt Chief Finance Officer	Mr Paul Farrimond
Ms Maria Nelligan Chief Nurse & Quality Officer	Ms Caroline Louise Dickinson
Dr David Fearnley Chief Medical Officer	Mr Mohammed S Sarwar
Mr Chris Oliver Chief Operating Officer/Deputy Chief Executive	Mrs Isla Wilson
Mrs Ursula Martin Chief Improvement & Compliance Officer	Dr Peter Williams
Mrs Helen Farrington Chief People Officer	Mr Philip Huggon

Mr John Glover Chief Digital Officer	

Bankers

The Charity's bankers are: NatWest
The Royal Bank of Scotland
Government Banking CST
2nd Floor, 280 Bishopsgate
London
EC2M 4RB

Independent Examiners

The Charity's Independent Examiners are: MHA Moore & Smalley
Richard House
9 Winckley Square
Preston
Lancashire
PR1 3HP

The independent examiners have charged the charity a fee of £1,320 for 2020/21 (£1,260 2019/20).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts 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) (effective 1 January 2015).

Structure, Governance and Management of the Charitable Funds

Trust Deed

The Charity is governed by a declaration of trust dated 19 August 2003.

The Lancashire and South Cumbria NHS Foundation Trust Charity administer the individual funds of the Lancashire and South Cumbria NHS Foundation Trust Charity.

Within the Charity are a number of funds relating to particular localities and departments. The charity manages spending through local fund advisers who are allocated budget to spend in accordance with agreed authorisation limits. Fund advisers manage these funds on a day-to-day basis within the standing financial instructions and standing orders and powers of delegated authority set by the Corporate Trustee. The trustees oversee the work of the fund advisers and have the power to revoke a

fund adviser's remit or, subject to any specific donor restriction, direct the use to which funds are put.

The Corporate Trustee is the Lancashire and South Cumbria NHS Foundation Trust (see Trustee Arrangements section for further detail). The Executive Directors and Non-Executive Directors of the Trust Board share the responsibility for ensuring that the NHS body fulfils its duties as Corporate Trustee in managing the charitable funds.

The Trust Board, on behalf of the Corporate Trustee, has delegated responsibility to manage the charitable funds to the Trustee Committee. The Director of Finance of Lancashire and South Cumbria NHS Foundation Trust is responsible for the day-to-day management and control of the administration of the charitable funds and reports to the Trustee Committee. The Director of Finance has particular responsibility to ensure that the spending is in accordance with the objects and priorities agreed by the Trustee Committee and the Board; that the criteria for spending charitable monies are fully met; that full accounting records are maintained; and that devolved decision making or delegated arrangements are in accordance with the policies and procedures set out by the Board on behalf of the corporate trustee.

The membership of the Trustee Committee comprises all Executive and Non-Executive Directors of the Board of Directors, including the Chairman of the Board. No business shall be transacted unless at least three members are in attendance, two of whom are Non-Executive Directors of the Trust.

The Secretary to the Trustees is the Trust's Company Secretary.

The Treasurer is the Trust's Director of Finance.

Day to day management of the charity is carried out by the officers of the Lancashire and South Cumbria NHS Foundation Trust under the supervision of the trusts Trustee Committee, which reviews performance periodically.

The management charge levied on the Charity this year by the Lancashire and South Cumbria NHS Foundation Trust was agreed with the Trustee Committee to be £17,895 (£17,671 for 2019/20).

The trustees consider the key management personnel of the charity to be the Trustees, together with the Director of Finance of Lancashire and South Cumbria NHS Foundation Trust. No remuneration is paid by the charity to any such individuals.

Trustee Induction and Training

As part of their induction programme new Executive and Non Executive Directors of Lancashire and South Cumbria NHS Foundation Trust are made aware of their responsibilities as Board members of the Corporate Trustee of Lancashire and South Cumbria NHS Foundation Trust Charity. This induction includes an introduction to the objectives, scope and policies for

the charitable funds as well as Charity Commission information on trustee responsibilities.

Strategic Objectives

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The charity's objectives are as follows: -

"The trustees shall hold the trust fund upon trust to apply the income, and at their discretion, so far as may be permissible, the capital, for any charitable purpose or purposes relating to the National Health Service."

The trustees review the aims, objectives and activities of the charity annually with operational management of the charity reviewed quarterly. The review assesses the performance of the charity over the previous year and helps ensure that our aims, objectives and activities remain focused.

There is currently one constituent member charity within the group registration. The name and individual objects are:

Lancashire and South Cumbria NHS Foundation Trust Charity

"For any charitable purpose or purposes relating to the National Health Service"

Activities

The charity is largely funded by donations and/or legacies received from patients, their relatives, and the general public and other organisations. The overall strategy of the Charity is to provide support via: -

Patients Expenditure — Purchase of small items of equipment, provision of services, and the provision of facilities not normally provided by or in addition to the normal NHS provision that are exclusively for the benefit of patients.

Staff Expenditure — a) Motivation of staff, by improving staff facilities and by providing services that improve staff wellbeing.

b) Education of staff by providing education over and above what would normally be provided by the NHS.

This expenditure is exclusively for the benefit of staff.

Whilst respecting the wishes of the donors, the Corporate Trustee has ultimate discretion in accepting donations, and if accepted to apply the charitable funds, in accordance with the NHS Act 1977 sections 93 and 94, where service changes have taken place or it is impractical to maintain the separate designated fund.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Relationships with Related Parties/External Bodies

The Lancashire and South Cumbria NHS Foundation Trust Charity works closely with individuals within the Lancashire and South Cumbria NHS Foundation Trust. Local fund advisers within the organisation identify local priorities, which enables the charitable funds to be directed to ensure an effective contribution is made in support of their organisations.

Review of the Finances, Activities, Achievements and Performance of the Charitable Funds

The overriding strategy of the Lancashire and South Cumbria NHS Foundation Trust Charity is to hold the trust funds upon trust and apply the income for any charitable purpose or purposes relating to the National Health Service, subject to the limitations of their individual objects.

The charity relies mainly upon the generosity of patients and their relatives and other donors who are familiar with, or have experienced the care of the participating NHS body, or who are sympathetic and generous in their support to their local NHS service.

The Trust received five individual grants from NHS Charities Together (NHSCT) totalling £180,006, this being income from fundraising done during Covid-19 for the NHS (including the Sir Captain Tom monies). The grants should be spent on enhancing the well-being of NHS Staff, volunteers and patients impacted by COVID-19, as part of the Trust's COVID-19 response.

The grants have been given to us with restrictions, and how we can utilise them will be constrained accordingly.

Statement of Financial Activities (Income and Expenditure)

Overall the charity received £211,912 in the year to 31 March 2021. This is a significant increase of £183,283 on 2019/20.

The income received came from a variety of sources including grants, donations, & income from fundraising.

There were twelve receipts during the year of such materiality to be reported:

Fund No.	Fund Name	Description	£
TH007	Longridge Hospital Ward Fund	Donation from Houghton Funeral Service	587
TP029	LSCFT General Fund	Donation from Pay Pal	996
TP029	LSCFT General Fund	Donation from Pay Pal	644
TP034	Grow Your Own Fund	Anonymous Donations	1,100
TP034	Grow Your Own Fund	Donation from Bouygues	5,000
TP044	LSCFT Ringed Fenced	Donation from Powell for Ribb Perinatal Unit	700
TP044	LSCFT Ringed Fenced	Donation from Bouygues	528
TP045	COVID 19 Grant	Grant income from NHS Charities Together	32,000
TP045	COVID 19 Grant	Grant income from NHS Charities Together	45,906
TP045	COVID 19 Grant	Grant income from NHS Charities Together	50,000

TP045	COVID 19 Grant	Grant income from NHS Charities Together	50,000
TP046	Health & Wellbeing	Grant income from NHSCT (Starbucks)	2,100

The total expenditure incurred by the Charity was £77,324. This is an increase of £19,854 on 2019/20. Of this £11,472 was deemed to be general administration costs and £6,423 was expended on governance of the Charity.

In addition to the management charge as described on page 3, there were nine items of expenditure during the year of such materiality to be reported:

Fund No.	Fund Name	Description	£
TC007	Chorley Inpatient Unit	Deposit for fundraising ball (Hotel)	500
TH004	Longridge Hospital	Purchase of staff training	600
TH004	Longridge Hospital	Purchase of medical equipment	2,225
TH006	Rheumatology Pat & Staff Fund	Part funded-staff training event	568
TP034	Grow Your Own Fund	Purchase of horticultural goods	679
TP034	Grow Your Own Fund	Purchase of horticultural goods	751
TP045	COVID19 Grant	Sir Captain Tom Monies spent in line with approved bids	16,530
TP046	Health & Wellbeing Fund	Part funded-staff wellbeing boxes	1,072

TW008	Pain Clinic Plus	Amazon gift cards for expert patient mentors	700

The remaining balance of expenditure was expended on grant expenditure, staff welfare, education, training & development and patient welfare and amenities.

Consolidation of NHS charitable funds

NHS foundation trusts are required to consolidate their charitable funds with the NHS FT statements to produce group accounts, however, this is only required where the charitable funds held are deemed to be material. Following discussions with the trust auditors the decision was taken not to produce group accounts on the basis of materiality.

COVID-19

The Charity does not actively fundraise and therefore the total income received over the last three financial years has been fairly consistent with no significant fall in income being reported due to Covid. During financial year ending 31 March 2021 if the grant monies received from NHS Charities Together in respect of Captain Sir Tom Moore were omitted then other income for the year would have been consistent with the previous two financial years. The charity is essentially reliant on donations and legacies from patients, their relatives, and other donors who are sympathetic and generous in their support of the charity.

Future Plans

The charity plans to apply for further grant income from NHS Charities Together (Stage 3 Grant) the deadline for this is December 2021.

The charity intends to continue to manage the funds in an appropriate manner. In general the charity does not actively fundraise, however, a small number of fundraising activities were held during the year to raise funds for patient welfare. The charity is essentially reliant on donations and legacies from patients, their relatives, and other donors who are sympathetic and generous in their support of the charity. Fund holders are to be encouraged to use the resources they hold in a timely manner, in accordance with the wishes of the donors.

Statement of Financial Position

At the balance sheet date the Charity held no fixed assets.

Within the assets there are no restricted or unrestricted fund debtors to report. The creditors have a balance of £9,662. This being: £4,144 quarter 4 2020/21 management charge owed to Lancashire and South Cumbria NHS Foundation Trust by the charity; £330 quarter 4 2020/21 Independent

Examination Fee owed to Lancashire and South Cumbria NHS Foundation Trust by the charity; £5,188 being thirteen other creditors.

Reserves Policy

At the balance sheet date the Charity had total reserves of £289,884, consisting of £1,559 of unrestricted funds and £288,325 of restricted funds.

The Charity generally expects to spend its resources in a timely manner, at the same level as income is received taking one year with another. This expectation is monitored and where income is seen to be significantly exceeding expenditure action will be taken to expend in accordance with the Charity's objectives.

Investments Policy

The Charity does not hold sufficient funds to justify investment in any form of equities.

Signed by 

Trustee Dominic McKenna – Acting Chief Financial Officer

For and on behalf of Lancashire and South Cumbria NHS Foundation Trust Charity

Date: 7h July 2021

Risk Management Statement

RISK	PERSON RESPONSIBLE	SYSTEM / CONTROL
Financial Risk		
1. That expenditure is inappropriately high resulting in faster depletion of reserves than approved by trustees.	Secretary to the Trustees Treasurer	Authorisation of expenditure. Regular Monitoring of Performance of Funds and Reserves
2. That expenditure is inappropriately low resulting in lost opportunities for charitable benefit.	Secretary to the Trustees Treasurer	Authorisation of expenditure. Regular Monitoring of Performance of Funds to Fund Advisors
3. That expenditure is inappropriate, or inappropriately authorised or not spent for the purposes intended.	Secretary to the Trustees Treasurer	Authorisation of expenditure. Controls on Approval of expenditure requests.
4. That income is not encouraged with the result that future expenditure is compromised.	Secretary to Trustees	Guidance on how to make donations and receive grants.
5. That income is not appropriated to specific funds in accordance with the intention of the donor.	Treasurer	Procedures to identify intention of donor eg. Model Receipt.
6. That donated income is not recognised when it is received.	Treasurer	Provision of adequate cashiering facilities in the Trust
7. That accounting transactions are inappropriately or inadequately recorded.	Treasurer	Review of Transactions recorded and regularly reported to Fund Advisors and Trustees.

Operational Risk		
1. That the charity is not operating within its objects.	Secretary to Trustees	Authorisation of Expenditure.
2. That the demand for the charity's objects or services will not be supported by public donations or other income streams in the long term.	Secretary to Trustees	Production of guidance on giving donations, marketing of the charity and production of Annual report to publicise the charity.

3. Risk of financial loss/inability to replace items if the charity does not have adequate insurance cover.	Secretary to Trustees	Review of Insurance Arrangements on annual basis.
4. Risks relating to the public profile of the charity, including the charitable objects, the Trustees, expenditure on management and administration, fraud risk and the quality of services provided by the charity.	Secretary to Trustees Treasurer	Production of Annual report to publicise the charitable activities of the charity and production of statutory financial accounts. Provision of Internal Audit services.
5. Management or trustee risk in terms of charity sector experience and the level of involvement in the management of the charity.	Secretary to Trustees/ Treasurer	Sound induction of Trustees. Availability of sources of advice on management, financial and legal issues.

Compliance Risk		
1. Risk in relation to VAT, Corporate Tax and PAYE/NI from undertaking non-charitable activities.	Treasurer	Monitoring of activities being undertaken by fund advisors. Provision of Specialist VAT advice.
2. Risk in relation to contravening legislation e.g. Data Protection Act, Health Act, Human Rights, Health & Safety, Employment law etc.	Secretary to Trustees	Registration for Data Protection Act, monitoring of activities being undertaken by fund advisors.
3. Financial reporting risk in terms of statutory accounts, accounting standards and SORP compliance.	Treasurer	Sound guidance on completion of statutory returns and regular updates on developments.

LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST CHARITY

CHARITY REGISTRATION NO.1099568

ANNUAL ACCOUNTS FOR THE YEAR

Independent Examiner's Report to the Trustees of Lancashire and South Cumbria NHS Foundation Trust Charity

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 2 to 10.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts 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 accounts to be reached.

Nicola Mason FCA, DChA
MHA Moore and Smalley
Richard House
Winckley Square
Preston
PR1 3HP

Date .....

Lancashire and South Cumbria NHS Foundation Trust Charity
Statement of Financial Activities for the year ended 31 March 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	**Total Funds 2021 £**	Total Funds 2020 £
Income from:					
Donations and legacies	**2**	2,311	29,574	**31,885**	23,457
Charitable activities	**3**	27	3	**30**	0
Grant Income	**3a**	0	180,006	**180,006**	0
Other trading activities:					
- Fundraising events		0	254	**254**	4,894
Investments		0	0	**0**	541
Total		2,338	209,837	**212,175**	28,892
Expenditure on:					
Charitable activities	**5**	6,701	70,123	**76,824**	57,470
Total		6,701	70,123	**76,824**	57,470
Net income/(expenditure) before other recognised gains/(losses)		(4,363)	139,714	**135,351**	(28,578)
Gains/(losses) on investment assets		0	0	**0**	0
Net income/(expenditure)		(4,363)	139,714	**135,351**	(28,578)
Transfers between funds	**10**	0	0	**0**	0
Net movement in funds		(4,363)	139,714	**135,351**	(28,578)
Reconciliation of funds:					
Total funds brought forward 31 March 2020		5,922	149,111	155,033	183,611
Total funds carried forward 31 March 2021		**1,559**	**288,825**	**290,384**	155,033

Lancashire and South Cumbria NHS Foundation Trust Charity
Balance Sheet as at 31 March 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	**Total Funds 2021** £	Total Funds 2020 £
Current assets:					
Debtors	**7**	0	0	**0**	100
Cash at bank and in hand	**8**	1,646	298,400	**300,046**	161,341
Total Current assets		1,646	298,400	**300,046**	161,441
Liabilities:					
Creditors falling due within one year	**9**	(87)	(9,575)	**(9,662)**	(6,408)
Net Current assets		1,559	288,825	**290,384**	155,033
Total assets less current liabilities		1,559	288,825	**290,384**	155,033
Net assets		1,559	288,825	**290,384**	155,033
The funds of the charity:					
Restricted income funds	**13**	0	288,825	**288,825**	149,111
Unrestricted income funds:	**13**				
- General Funds		0	0	**0**	4,325
- Designated Funds		1,559	0	**1,559**	1,597
Total charity funds		**1,559**	**288,825**	**290,384**	155,033

The notes on pages 4 to 10 form part of these accounts.

Signed: 

Trustee of Lancashire & South Cumbria NHS Foundation Trust Charity

Date: 7th July 2021

1. Accounting Policies

(a) **Accounting convention**

The accounts (financial statements) have been prepared in accordance with 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) issued on in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice. The financial statements have been prepared under the historical cost convention.

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 the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014 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.

(b) **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered, the impact of the going concern pandemic, the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(c) **Funds structure**

The trustee is responsible for administering the charitable funds.

Where there is a legal restriction on the purpose to which a fund may be allocated the fund is classified either as:

- an endowment fund (where the donor has expressly provided that only the income of the fund may be expended) or

- as a restricted income fund (where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose) or

- as an unrestricted fund (where the donor has not specified a charitable purpose) where the donation will be expended at the trustees discretion in accordance with the objects of the charitable trust.

The charity currently has no endowment income funds.

The charity currently holds one small designated funds (see note 13). Designated funds are set aside by the trustees out of unrestricted general funds for specific purposes or projects.

(d) **Income**

All income is recognised once the charity has entitlement to the resources and it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

(e) **Income from legacies**

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is virtually certain; this will be once confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled and it is virtually certain that the amount of incoming resources is known.

(f) **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the charity to the expenditure.

(g) **Irrecoverable VAT**

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

(h) **Allocation of support and governance costs**

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs attributable to ensuring the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination together with an apportionment of overhead and support costs. Management costs have been allocated to the charitable fund in a manner agreed by the trustees. The allocation of support and governance costs is analysed within the notes to the accounts.

(i) **Charitable activities**

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs.

(j) **Fixed assets**

The charitable funds held no fixed assets as at 31 March 2021.

(k) **Debtors**

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

(l) **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

(m) **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest of the charity after deducting all of its liabilities.

(n) **Reserves policy**

The Charity generally expects to spend its resources in a timely manner, at the same level as income is received taking one year with another. This expectation is monitored and where income is seen to be significantly exceeding expenditure action will be taken to expend in accordance with the Charity's objectives.

Compliance with the Charity's Reserves policy is evidenced by an excess of expenditure over income this reporting period.

(o) **Fixed asset investments**

The charitable funds held no fixed asset investments as at 31 March 2021.

(p) **Pensions**

The charity has no employees and as such has no liability for pension contributions.

2. Analysis of donations and legacies

	Unrestricted funds	Restricted funds	**2020/21 Total**	2019/20 Total
	£	£	**£**	£
Donations from individuals	2,311	29,574	31,885	23,457
Legacies	0	0	0	0
Total	**2,311**	**29,574**	**31,885**	23,457

Prior year

	Unrestricted funds	Restricted funds	**2019/20 Total**	2018/19 Total
	£	£	**£**	£
Donations from individuals	3,095	20,362	23,457	27,841
Legacies	0	0	0	0
Total	**3,095**	**20,362**	**23,457**	27,841

3. Analysis of income from charitable activities

	Unrestricted funds	Restricted funds	**2020/21 Total**	2019/20 Total
	£	£	**£**	£
Other income	27	3	30	0
Total	**27**	**3**	**30**	0

During 2019/20, no value was reported for both unrestricted and restricted income.

3a. Grant Income

	Unrestricted funds	Restricted funds	**2020/21 Total**	2019/20 Total
	£	£	**£**	£
Grant Income	0	180,006	180,006	0
Total	**0**	**180,006**	**180,006**	0

During 2020/21, restricted grant income of £180,006 was applied for and received from NHS Charities Together in relation to emergency Covid 19 funding for the NHS.
During 2019/20, no value was reported for both unrestricted and restricted income.

4. Allocation of governance and other support costs

	Governance	**Support Costs**	**2020/21 Total**	2019/20 Total
	£	**£**	**£**	£
Financial administration	5,103	11,472	16,575	16,411
Independent Examiners Fee	1,320	0	1,320	1,260
Total	**6,423**	**11,472**	**17,895**	17,671

Prior year

	Governance	**Support Costs**	**2019/20 Total**	2018/19 Total
	£	**£**	**£**	£
Financial administration	5,053	11,358	16,411	16,248
Independent Examiners Fee	1,260	0	1,260	1,224
Total	**6,313**	**11,358**	**17,671**	17,472

The financial administration costs in support of governance have been charged to the charity by the Lancashire and South Cumbria NHS Foundation Trust on the basis of time spent. These costs have been allocated between governance and the administration of charitable activities which is analysed in note 5. The charge for the independent examination has been wholly allocated to governance costs.

The total support cost attributable to charitable activities is then apportioned pro rata to the total of the direct charitable costs as detailed in note 5 below.

5. Analysis of charitable expenditure in furtherance of charity's objectives

The charity expended resources in accordance with the objects of the charity (see below).

	Direct Costs	**Support & Governance Costs**	**2020/21 Total**	2019/20 Total
	£	**£**	**£**	£
Fundraising events	0	0	0	7,399
Staff welfare and amenities	3,247	986	4,233	4,629
Staff education, training and development	850	258	1,108	8,253
Patient welfare and amenities	16,858	5,119	21,977	28,723
Grants	20,723	6,293	27,016	0
Bank Charges	263	80	343	0
Other expenditure	16,988	5,159	22,147	8,466
Total	**58,929**	**17,895**	**76,824**	57,470

Prior year

	Direct Costs	**Support & Governance Costs**	**2019/20 Total**	2018/19 Total
	£	**£**	**£**	£
Fundraising events	5,124	2,275	7,399	70
Staff welfare and amenities	3,206	1,423	4,629	9,993
Staff education, training and development	5,715	2,538	8,253	12,032
Patient welfare and amenities	19,891	8,832	28,723	55,795
Other expenditure	5,863	2,603	8,466	10
Total	**39,799**	**17,671**	**57,470**	77,900

In 2020/21 the expenditure on charitable activities was £76,824 of which £6,701 (2019/20: £8,001) was expenditure from unrestricted funds and £70,123 (2019/20: £49,469) was expenditure from restricted funds.

6. Independent Examiner's remuneration

The independent examiners have charged the charity with a fee of £1,320 for 2020/21 (2019/20 £1,260). This is related solely to the annual independent review with no other additional work being undertaken.

7. Debtors under 1 year

	2020/21	2019/20
	£	£
Other debtors	0	100
Total	**0**	100

During 2019/20, £93 related to restricted funds and £7 related to unrestricted funds. No debtors reported for 2020/21

8. Cash

	2020/21	2019/20
	£	**£**
Cash at bank	300,046	161,341
Total	**300,046**	161,341

During 2019/20, £6,298 of the £161,341 total above related to unrestricted funds and £155,043 related to restricted funds.

9. Creditors under 1 year

	2020/21	2019/20
	£	£
Accruals	(9,662)	(6,408)
Total	**(9,662)**	(6,408)

During 2019/20, £383 of the £6,408 total above related to unrestricted funds and £6,025 related to restricted funds.

10. Transfers between funds

Within the year there were no net transfers between funds from unrestricted funds to restricted funds (2019/20 net transfers from unrestricted funds to restricted funds totalling £1,000), see note 14.

11. Analysis of charitable funds

The registration embraces only one NHS body charity. The objects of the registration is to support any charitable purpose relating to the NHS. The charity has its own specific objects under this umbrella, see below:

Lancashire and South Cumbria NHS Foundation Trust Charity
"For any charitable purpose or purposes relating to the National Health Service"

12. Related party transactions

The Corporate Trustee did not pay expenses to any member of the Lancashire and South Cumbria NHS Foundation Trust Board nor to any member of the Trustee Committee and members did not receive any honoraria or remuneration from charitable funds in the year.

LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST

13. Analysis of Restricted Funds

Description	Opening balance 1 April 2020	Income	Expenditure	Transfers	Closing Balance 31 March 2021
Mental Health Helpline Fund	193	0	-17	0	176
Harbour - Adult Wards	7,073	3	-1,252	0	5,824
Chorley Inpatient Unit	7,481	10,300	-667	0	17,114
BWD Mindsmatter	60	0	-2	0	58
Speech & Language Therapy	10,756	0	-1,023	0	9,733
Stroke Unit	506	0	-48	0	458
East Lanc District Nurses Fund	1,147	240	-596	0	791
C&SR Locality District Nurses	4,434	0	-422	0	4,012
Longridge Hospital	67,448	0	-9,514	0	57,934
Rheumatology Pat & Staff Fund	614	0	-614	0	0
Longridge Hospital Ward Fund	24,367	1,559	-2,422	0	23,504
Dova Unit	5,318	450	-1,098	0	4,670
Comm Restart - Willow Lane	68	0	-68	0	0
The Apple Tree Café - Orchard	207	0	-21	0	186
Smith Prize	128	0	-128	0	0
Grow Your Own Fund	2,516	7,778	-3,476	0	6,818
LSCFT Patient Fund	420	467	-60	0	827
LSCFT OAMH Services - Patients	5,420	200	-2,081	0	3,539
COPD Team Fund	2,466	250	-123	0	2,593
LSCFT Ring Fenced	0	7,584	-5,186	0	2,398
COVID 19 Grant	0	177,906	-35,671	0	142,235
Health & Wellbeing Fund	0	3,100	-3,100	0	0
Sefton Community Fund	4,084	0	-198	0	3,886
Pain Clinic Plus	4,405	0	-2,336	0	2,069
Total Restricted Funds	**149,111**	**209,837**	**-70,123**	**0**	**288,825**
General Income Funds	4,325	2,068	-6,620	227	0
Designated Fund - Ashton District Nurses Fund	1,597	270	-81	-227	1,559
Total Unrestricted Funds	**5,922**	**2,338**	**-6,701**	**0**	**1,559**
Total Funds	**155,033**	**212,175**	**-76,824**	**0**	**290,384**

The majority of the restricted funds held relate to income donated for use on specific wards, units or localities of the trust. At 31 March 2021 the trust held one restricted fund of significant size to disclose its nature. The fund is COVID 19 Grant, value of funds held £142,235 whose defined purpose is "grants to be spent on enhancing the well-being of NHS staff, volunteers and patients impacted by COVID-19, as part of the Trust's COVID-19 response".

LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST

14. Analysis of Restricted Funds - Previous year

Description	Opening balance 1 April 2019	Income	Expenditure	Transfers	Closing Balance 31 March 2020
Mental Health Helpline Fund	216	1	-24	0	193
Harbour - OA Wards	3,298	46	-3,344	0	0
Harbour - Adult Wards	7,626	8	-561	0	7,073
Chorley Inpatient Unit	0	11,338	-4,857	1,000	7,481
BWD Mindsmatter	1,000	1	-941	0	60
Speech & Language Therapy	12,879	43	-2,166	0	10,756
Stroke Unit	568	2	-64	0	506
Hyndburn & Ribble Valley PCT	188	0	-188	0	0
East Lanc District Nurses Fund	1,214	2	-69	0	1,147
C&SR Locality District Nurses	4,976	17	-559	0	4,434
Longridge Hospital	84,183	273	-17,008	0	67,448
Preston Diabetic Centre	356	0	-356	0	0
Rheumatology Pat & Staff Fund	689	2	-77	0	614
Longridge Hospital Ward Fund	26,584	909	-3,126	0	24,367
Dova Unit	0	5,452	-134	0	5,318
Comm Restart - Willow Lane	171	0	-103	0	68
The Apple Tree Café - Orchard	0	210	-3	0	207
Smith Prize	143	1	-16	0	128
Grow Your Own Fund	508	4,290	-2,282	0	2,516
LSCFT Patient Fund	1,419	1,925	-2,924	0	420
LSCFT OAMH Services - Patients	6,183	721	-1,484	0	5,420
LSCFT OAMH Services - Staff	442	1	-443	0	0
COPD Team Fund	2,454	498	-486	0	2,466
Sefton Community Fund	4,527	8	-451	0	4,084
West Lancs PCT - 23 Green Lane	4,740	2	-4,742	0	0
Pain Clinic Plus	7,455	11	-3,061	0	4,405
Total Restricted Funds	**171,819**	**25,761**	**-49,469**	**1,000**	**149,111**
General Income Funds	5,711	2,233	-2,619	-1,000	4,325
Designated Fund - Harbour - OA Wards	3,492	0	-3,492	0	0
Designated Fund - Ashton District Nurses Fund	2,589	898	-1,890	0	1,597
Total Unrestricted Funds	**11,792**	**3,131**	**-8,001**	**-1,000**	**5,922**
Total Funds	**183,611**	**28,892**	**-57,470**	**0**	**155,033**

The majority of the restricted funds held relate to income donated for use on specific wards, units or localities of the trust. At 31 March 2020 the trust held one restricted fund of significant size to disclose its nature. The fund is Longridge Hospital value of funds held £67,448 whose defined purpose is "For the care & comfort of elderly patients at Longridge Hospital".

Lancashire & South Cumbria NHS Foundation Trust

LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST CHARITY

CHARITY REGISTRATION NO.1099568

ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

Independent Examiner's Report to the Trustees of Lancashire and South Cumbria NHS Foundation Trust Charity

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 2 to 10.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts 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 accounts to be reached.

Nicola Mason

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Preston
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Date 13/07/2021