

LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST CHARITY

CHARITY REGISTRATION NO. 1099568

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023



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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:

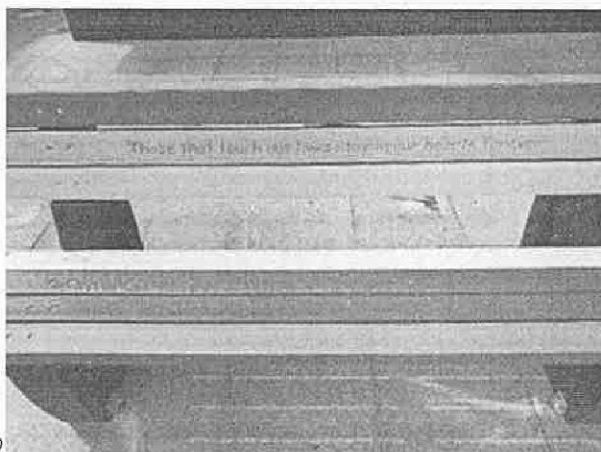
NatWest
The Royal Bank of Scotland
Government Banking CST
2 Floor, 280 Bishopsgate
London
EC2M 4RB

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).



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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

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.....





**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

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

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 1 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 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.

(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	76,624

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)	-	-
Shakespeare 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/BIDGE	-	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".

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 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