

# LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST CHARITY

CHARITY REGISTRATION NO. 1099568

## ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024



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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. 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	£
<b>Greener Communities Fund - Grant</b>	Restricted	Grant Income	54,000
<b>Wellbeing Grant &amp; Staff Recovery from Covid Grant</b>	Restricted	Grant Income – 2 <sup>nd</sup> Instalment	52,578
<b>Grow Your Own Fund – Guild Lodge</b>	Restricted	Three donations	8,337
<b>The Harbour</b>	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.

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





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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:



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D McKenna, Chief Finance Officer

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

Date: .....28/01/2025.....



**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').

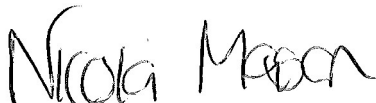
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

Date 29/1/2025

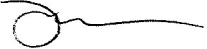
**Lancashire and South Cumbria NHS Foundation Trust Charity**  
**Statement of Financial Activities for the year ended 31 March 2024**

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Income from:</b>					
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
<b>Total</b>		<b>2,921</b>	<b>184,185</b>	<b>187,106</b>	<b>126,296</b>
<b>Expenditure on:</b>					
Charitable activities	5	17,635	180,867	198,502	102,660
<b>Total</b>		<b>17,635</b>	<b>180,867</b>	<b>198,502</b>	<b>102,660</b>
<b>Net income/(expenditure) before other recognised gains/(losses)</b>		<b>(14,715)</b>	<b>3,318</b>	<b>(11,396)</b>	<b>23,636</b>
Gains/(losses) on sale of assets			346	346	-
<b>Net income/(expenditure)</b>		<b>(14,715)</b>	<b>3,664</b>	<b>(11,050)</b>	<b>23,636</b>
<b>Transfers between funds</b>	10	80,647	(80,647)	-	-
<b>Net movement in funds</b>		<b>65,932</b>	<b>(76,983)</b>	<b>(11,050)</b>	<b>23,636</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward 31 March 2023		19,995	198,706	218,701	195,065
<b>Total funds carried forward 31 March 2024</b>		<b>85,927</b>	<b>121,723</b>	<b>207,651</b>	<b>218,701</b>

**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 £
<b>Current assets:</b>					
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
<b>Total Current assets</b>		<b>87,317</b>	<b>131,597</b>	<b>218,914</b>	<b>220,537</b>
<b>Liabilities:</b>					
Creditors falling due within one year	9	-1,390	-9,875	-11,265	-1,836.00
<b>Net Current assets</b>		<b>85,927</b>	<b>121,722</b>	<b>207,649</b>	<b>218,701</b>
<b>Total assets less current liabilities</b>		<b>85,927</b>	<b>121,722</b>	<b>207,649</b>	<b>218,701</b>
<b>Net assets</b>		<b>85,927</b>	<b>121,722</b>	<b>207,649</b>	<b>218,701</b>
<b>The funds of the charity:</b>					
Restricted income funds	13	-	121,723	121,723	198,706
Unrestricted income funds	13	85,927	-	85,927	19,995
<b>Total charity funds</b>		<b>85,927</b>	<b>121,723</b>	<b>207,650</b>	<b>218,701</b>

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 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 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
<b>Total</b>	<b>698</b>	<b>62,963</b>	<b>63,661</b>	<b>43,715</b>

**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
<b>Total</b>	<b>3,746</b>	<b>39,969</b>	<b>43,715</b>	<b>73,943</b>

**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
<b>Total</b>	<b>1,091</b>	<b>2,074</b>	<b>3,165</b>	<b>16,155</b>

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

**3a. Grant Income**

	Unrestricted funds	Restricted funds	2023/24 Total £	2022/23 Total £
Grant income	£ -	£ 106,578	106,578	61,978
<b>Total</b>	<b>-</b>	<b>106,578</b>	<b>106,578</b>	<b>61,978</b>

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
<b>Total</b>	<b>7,014</b>	<b>14,152</b>	<b>21,166</b>	<b>18,468</b>

**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
<b>Total</b>	<b>6,803</b>	<b>11,665</b>	<b>18,468</b>	<b>18,060</b>

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
<b>Total</b>	<b>177,336</b>	<b>21,166</b>	<b>198,502</b>	<b>102,660</b>

**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
<b>Total</b>	<b>84,191</b>	<b>18,469</b>	<b>102,660</b>	<b>76,824</b>

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	-
<b>Total</b>	<b>346</b>	<b>-</b>

No debtors reported for 2022/23.

## 8. Cash

	2023/24	2022/23
	£	£
Cash at bank	188,117	220,537
<b>Total</b>	<b>188,117</b>	<b>220,537</b>

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)
<b>Total</b>	<b>(11,265)</b>	<b>(1,836)</b>

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 restricted 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)
Shakespeare 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
<b>Total Restricted Funds</b>	<b>198,706</b>	<b>184,531</b>	<b>(180,867)</b>	<b>(80,647)</b>	<b>121,723</b>
<b>Analysis of Unrestricted Funds</b>					
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
<b>Total Unrestricted Funds</b>	<b>19,995</b>	<b>2,921</b>	<b>(17,635)</b>	<b>80,647</b>	<b>85,927</b>
<b>Total Funds</b>	<b>218,701</b>	<b>187,452</b>	<b>(198,503)</b>	<b>-</b>	<b>207,650</b>

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
<b>Total Restricted Funds</b>	<b>192,416</b>	<b>106,490</b>	<b>(100,200)</b>	<b>-</b>	<b>198,706</b>
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
<b>Total Unrestricted Funds</b>	<b>2,649</b>	<b>19,806</b>	<b>(2,460)</b>	<b>-</b>	<b>19,995</b>
<b>Total Funds</b>	<b>195,065</b>	<b>126,296</b>	<b>(102,660)</b>	<b>-</b>	<b>218,701</b>

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



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On behalf of the board of trustees

Date .....28/01/2025.....