

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

England & Wales · Charity number 1103694

Details

Other names	CALDERDALE AND HUDDERSFIELD NHS TRUST CHARITABLE FUNDS, Calderdale and Huddersfield NHS Charity
Status	Registered
Legal form	Other
Registered	2004-05-11
Register	View on the Charity Commission register

Contact

Address	Huddersfield Royal Infirmary Acre Street Huddersfield HD3 3EA
Phone	01484 344 344
Email	chftfundraising@cht.nhs.uk
Website	www.chftcharity.co.uk

Activities

Objects: FOR ANY CHARITABLE PURPOSE OR PURPOSES RELATING TO THE NATIONAL HEALTH SERVICE

Activities: The objectives of the Charitable Funds relating to the National Health Service are to use both the income and capital of the fund for any charitable purpose. The fund will support the services provided by Calderdale & Huddersfield NHS Foundation Trust and Locala Community Partnership.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Calderdale
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£345,000	£615,000	-	-
2024-03-31	£381,000	£647,000	-	-
2023-03-31	£364,000	£990,000	-	-
2022-03-31	£434,136	£749,908	-	-
2021-03-31	£982,561	£693,729	£3,199,580	0

Trustees

Name	Role	Appointed
CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST		

Linked charities

- CALDERDALE POST GRADUATE MEDICAL EDUCATION CENTRE (1103694-1)
- CALDERDALE SPECIAL CARE BABY UNIT (1103694-2)
- HUDDERSFIELD ROYAL INFIRMARY CHARITABLE FUND (1103694-3)
- THE ABRAHAM ORMEROD HEALTHCARE CHARITY (1103694-4)
- THE CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST (EXPENDABLE FUNDS) COMMON INVESTMENT FUND (1103694-5)

Accounts

Calderdale and
Huddersfield
NHS Charity



TOGETHER WE MAKE A DIFFERENCE

Calderdale and Huddersfield NHS Charity
Annual Report and Accounts 2024-25

Calderdale and Huddersfield NHS Charity are the official charity of Calderdale and Huddersfield NHS Foundation Trust.
Registered number 1103694

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A message from our Chair



Dear friends, supporters, colleagues and volunteers,

I am pleased to share with you the Calderdale and Huddersfield NHS Charity Accounts and Impact Report for 2024–25. It was an excellent year for us as a Charity as we put our new branding to good use with the launch of the Ray of Sunshine campaign for paediatrics.

The campaign supported the new five-year strategy for children and young people and is a great example of how the Trust and the Charity work together to provide compassionate care for the communities we serve.

I would like to express my sincere gratitude to our communities for their exceptional generosity. Whether through donations, fundraising activities or volunteering, your support has made a meaningful and lasting difference.

Thanks to this generosity, we have been able to fund a wide range of projects that enhance patient care and experience across our two acute hospitals and within the wider community, while also supporting the wellbeing of many Trust colleagues. This included the opening of our new Wellbeing Garden at Huddersfield Royal Infirmary.

Throughout this report, you will find other inspiring examples of the impact your support has made possible..

I hope you enjoy reading this year's report. Whatever your role in supporting CHFT Charity, please know that your commitment is truly appreciated.

Helen Hirst, Chair

Highlights and achievements



April 2024

Pennine Pneumatic Services:

Ava had to spend 32 days on NICU before being allowed home on Christmas Eve 2023. Jake Driver, Ava's father, works at Brighouse based Pennine Pneumatic Service, who donated £2,000 in recognition of the fantastic support and care given to the family during their time on the ward.

"To take Ava home of Christmas Eve was the best present ever, all the staff were absolutely amazing, and we couldn't thank them enough!" - Jake Driver

Manchester Marathon:

Jessica and Yasmin ran the Manchester Marathon to express their gratitude to the Neonatal Unit at Calderdale Royal Hospital for the amazing care provided to Jess's daughter. The duo raised an amazing amount of £3,522.50.

Bereavement Cards:

Thanks to kind donations, we have been able to continue the funding of Bereavement Cards. These cards are sent to the next of kin of all patients that sadly pass away in one of our hospitals. Providing a personalised approach and support for the bereaved family.

May 2024

Holmfirth High School:

A big shoutout to Holmfirth High School for raising an amazing amount of £1,000 by hosting a large charity day in aid of the Haematology Team after a teacher was treated for cancer.

Glideaway Bed:

Thanks to kind donations, CHFT Charity was able to fund a Glideaway Bed for Ward 6 at HRI. Relatives will benefit from being able to sleep on the ward with their loved one who is receiving End of Life Care.



June 2024

Amazing in Action:

June saw CHFT Charity officially launch their new AMAZING brand with a fun filled week full of activities, engagement and awareness raising. Throughout the week we had a flag raising ceremony, Football and Cricket tournament plus lots more!

Wellbeing Garden:

Thanks to kind donations and NHS Charities Together grant, we were able to fund a wellbeing garden for staff, patients and visitors. The space is split into seven zones, providing spaces for socialising, gentle exercise, as well as seclusion and reflection.

Yorkshire Fertility:

Thanks to generous donations, we were able to transform Yorkshire Fertility's counselling room from a clinical environment to a calming and confidential area where patients can feel more at ease.



“Amazing in Action Week was filled with fun, laughter, and excitement. Our new brand identity is simply amazing and just makes sense.”

- Emma Kovalski, Charity Manager

July 2024

Big Hospital Walk:

The 7th July saw 50 walkers and many of our 4-legged furry friends walk from Calderdale Royal Hospital to Huddersfield Royal Infirmary for our annual Big Hospital Walk. What a success this event was, we're already looking forward to next years event!

Patient Diaries:



Thanks to generous donations into our ICU Charitable Funds, we have been able to fund Patient Diaries. These Diaries offer valuable support for patients to process their critical illness experience. They provide daily updates on the patient's condition and events at home, aiming to prevent depression, anxiety and PTSD whilst answering questions the patient may have.

Charity Headshave:

Gynaecology Ward Manager, Rachel Fielder, supported her colleague, Yvonne, who was undergoing cancer treatment and had sadly lost her hair, by shaving her own head in solidarity. Rachel and the team raised well over £1,000 which will support patients who attend the Cancer Support Centre at CRH.

“Yvonne's hair is her pride and joy, I have decided to take on this challenge to try and understand a part of what Yvonne is going through!” - Rachel Fielder



August 2024

Andy, Jude and the team:

A huge thanks and well done to Andy and the team for raising £3,779.93 by completing Helvellyn Hike. Andy decided to challenge himself, friends and family after Jude, his son, was diagnosed with Diabetes in 2023. The family received such great care and support which made them want to give back.

Creating a safe space:

Thanks to kind donations, we have been able to impact patients, visitors and colleagues who attend our Day Surgery Department at HRI by funding a bench. This bench is available to be used all year round, no matter the season as the bench is positioned in a secluded area.

“Creating a safe space where people can have a breather was important to us and there’s nothing better than getting some fresh air.”

- Tahir Yaqoob, Theatre Orderly



Stephen Ellis:

Another shoutout to such an amazing fundraiser of ours, Stephen Ellis, who raising the incredible amount of £4,585.80 in aid of the Stroke Ward. Stephen completed the 1,200-mile journey by foot from John O’Groats to Lands End after recovering from a stroke at CRH. He was so grateful to all the staff who took care of him that he wanted to do something amazing to say thank you and show his gratitude.



September 2024

Amazing Fundraisers:

We had some amazing fundraisers throughout September, who took on the Yorkshire 3 Peaks or the Great North Run. Anthony Thomas, MacMillian Nurse, said: “The half marathon was the hardest thing I’ve done physically but worth it to support our patients.”

Skydive for a reason:

Caysey Allison pledged to raise funds so that Ward 6 could purchase a much-needed recliner chair for patients she looks after on Ward 6. Caysey took to the skies and completed her 15,000ft tandem jump which in turn, enhanced the care and experience for patients.

“When the opportunity came up at CHFT Charity, I knew I had to take it, especially to raise funds for my ward!” - Caysey Allison

Gill Harries:

Gill, Deputy Director of Operations at CHFT completed Mount Kilimanjaro to raise funds for the Trust’s Maternity Bereavement Services. Gill absolutely enjoyed this challenge with her husband and friends, they managed to raise around £2,000 which is beyond amazing.





October 2024

Ray of Sunshine:

October saw the launch of our Ray of Sunshine Campaign, a dedicated campaign that will reduce avoidable distress and trauma for babies, children, young people and their families at CHFT. Our busy Bee mascot spent the month raising awareness and bringing sunshine to children and families at both hospitals.

Accessible play equipment for all:

Thanks to generous donations, the Rainbow Hub Team were able to purchase new outdoor play equipment that's accessible to all. These play items are essential for play development, helping to reduce anxiety.

Ray of Sunshine's first fundraiser:

Venkat Thiyagesh, Consultant Paediatrician, pledged to hike the Everest Base Camp, a whopping 5,364 metres of elevation! Venkat recognised the need for donations to support the enhancement of children and young people's experience and care at CHFT. Venkat raised around £2,000 for Ray of Sunshine.

November 2024

Amazing news:

Emma Kovaleski, Head of Charity and Emily Overend, Marketing Assistant won this month's Trust Star Award! The pair won the award for their hard work and help with launching the five-year Trust-wide strategy for the care of children and young people and the Ray of Sunshine Campaign.

Patient and Colleague Experience:

Thanks to kind donations, Claire Sibbald, Transformation Programme Manager, was able to host a Community Appointment Day for patients with long term pain. The day was a new and innovative way of working with the aim of bringing local community services under one roof to support people living with persistent pain to improve health and wellbeing.



December 2024

Christmas Cheer:

The CHFT Charity Team hosted many schools and community choirs at HRI and CRH throughout December to bring some festive joy. Plus, we organised for Huddersfield Town players and Huddersfield Giants players to visit, which brought many smiles to the faces of everyone.

Staff training day:

Thanks to generous donations, fundraising efforts and support, the Children's Diabetes Team was able to attend an LGBTQ+ awareness and training session. The session aimed to educate staff on understanding and raising awareness of LGBTQ+ issues, as well as how to best support patients who identify as part of the LGBTQ+ community.

"It was incredibly informative to learn more about the support services available and empower us further in our understandings of the challenges young people encounter."

- Amanda Grayson, Patient Advocate for Paediatric Diabetes Team

Sovereign Health Care:

A massive thanks to Sovereign Health Care for their generous donation of £8,000 in support of our Nursing and Midwifery Workforce. Last year's donation was put towards various initiatives, including a cohort of six colleagues trained to record digital stories to share the patient and carer voice. Their annual donation really does help to make amazing happen!



January 2025

Amazing fundraiser:

Our first fundraiser of 2025 was Jon, Colin and Ed who pledged to embark on a special challenge, walking 84 miles across Hadrian's Wall, coast to coast, to raise funds in support of CHFT's Children's Services.

"The Children's Ward team go above and beyond to provide not just excellent medical care, but also emotional support to children like Oscar, my son." - Jon Newsholme

February 2025

NHS Retirement Fellowship:

Thanks to the NHS Retirement Fellowship, we've been able to enlist #TeamSheila, who generously volunteered at a few events last year. Team Sheila has committed to supporting many of our events throughout 2025, including hosting many tombola stalls!



Colleague training:

Thanks to generous donations into our Eye Department Fund, Low Vision Practitioners were able to organise a Low Vision training day. The aims were to understand how patients with visual impairment can make use of technology, such as apps and settings on smart phones.



Generous donation:

Huge thanks to the Holme Valley Lions Club for their generous donation and delivery of emergency admission packs for patients. Two different packs were donated, one containing a shaving kit, whilst the other includes essential toiletries. This donation made a significant difference in the comfort and wellbeing of patients who find themselves unexpectedly admitted.

Family experience:

The amazing team on the Stroke Ward at Calderdale actively fundraised to purchase home comforts for their new refurbished old office space, transforming into a tranquil room. This now serves as a calm space for patients' loved ones who may need to stay for extended periods. Here they can relax, make a cup of tea or engage in conversation with the team.

March 2025

End-of-Life support:

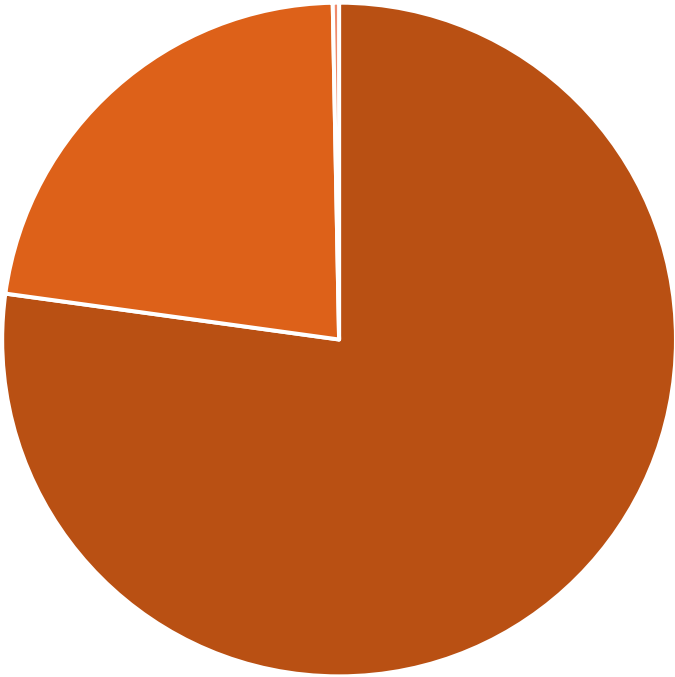
Thanks to generous donations, the Palliative Care Team successfully secured funding to purchase mouth care packs for families caring for patient in their final stages of life. Maintaining mouth care and a 'taste of pleasure' is essential during this critical time and can provide significant comfort and dignity. Prioritising mouth care in end-of-life support ensures the mouth remains moist, hydrated and comfortable. The mouth care packs contain a soft bristle 360-degree toothbrush and ultra-mild toothpaste.



Our year in numbers

INCOME

Donations	£257K
Legacies	£75K
Investments	£1K

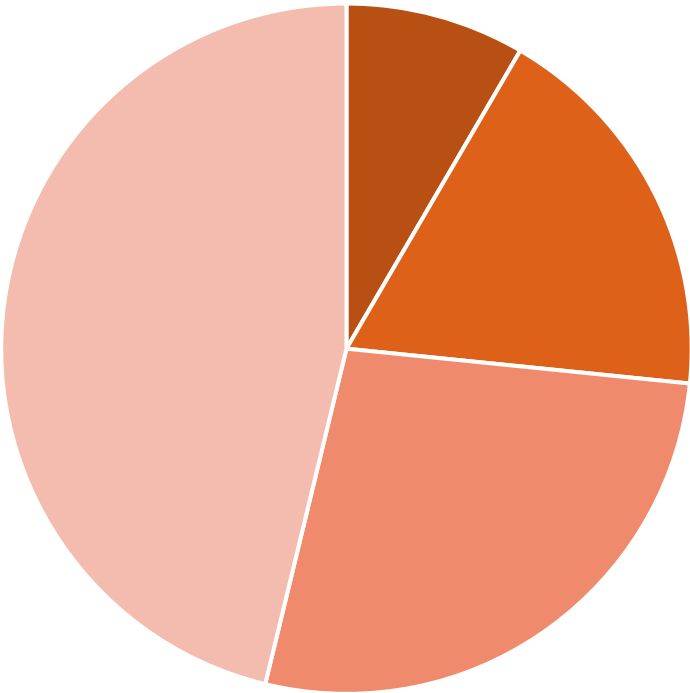


■ Donations ■ Legacies ■ Investments

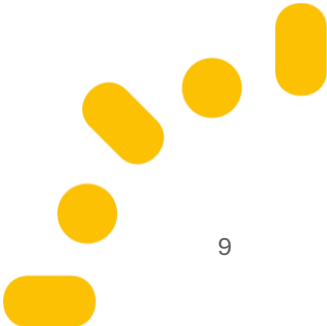


EXPENDITURE

New buildings and refurbishments	£30K
New equipment	£65k
Staff education and welfare	£97K
Patient education and welfare	£244K



■ New buildings and refurbishment ■ New equipment
■ Staff education and welfare ■ Patient education and welfare



Thank you for
making amazing
things happen.



Financial
Statement

Governance

Role and Responsibilities

The Charity has a Corporate Trustee: Calderdale and Huddersfield NHS Foundation Trust, governed by the law applicable to Trusts, principally the Trustee Act 2000 and the Charities Acts 2011. The NHS Foundation Trust Board devolved responsibility for the on-going management of funds to the Charitable Funds Committee which administers the funds on behalf of the Corporate Trustee.

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 Charity.

Non-Executive Directors of the Trust Board are appointed by the Council of Governors, whilst Executive Directors are subject to recruitment by the NHS Foundation Trust Board. Members are not individual trustees under Charity Law but act as agents on behalf of the Corporate Trustee.

As Trustees, all are required to ensure that:

1. the income of the Charity is applied with complete fairness between the persons who are properly qualified to benefit from it,
2. they act reasonably and prudently regarding any decisions made in respect of the Charity,
3. they exercise the same degree of care in dealing with the administration of the funds as that of a prudent businessperson would exercise in managing his or her own affairs or those of someone else for whom he or she was responsible,
4. they are able to demonstrate that its charitable aims are for the public benefit.

Members of the Board who served during the financial year ending 31 March 2025 were as follows:

Name	Role	Date Commenced in Post / Left CHFT
B Brown	Chief Executive	04.01.2022
R Aitchison	Deputy Chief Executive	14.11.2022
G Boothby	Executive Director of Finance	07.03.2016
S Dunkley	Executive Director of Workforce and Organisational Development	01.02.2018
L Rudge	Chief Nurse	16.01.2023
D Birkenhead	Executive Medical Director	Left 01.11.2024
N Bhasin	Executive Medical Director	04.11.2024
H Hirst	Chair	01.07.2022
A Nelson	Non-Executive Director	Left 31.05.2024
P Wilkinson	Non-Executive Director	01.10.2019
D Sterling	Non-Executive Director	01.10.2019
N Broadbent	Non-Executive Director	01.09.2022
T Busby	Non-Executive Director	01.06.2022
J Wass	Non-Executive Director	07.03.2024
V Perrott	Non-Executive Director	25.04.2024

The Charitable Funds Committee is required to:

- Ensure that Charitable Fund expenditure is approved in line with the Trust's Scheme of Delegation and Standing Financial Instructions,
- Update and maintain Charitable Fund policies and procedures in accordance with Charity Commission guidance,
- Receive and review regular reports on Charitable Fund income and expenditure and on the investment of the Charity's funds,
- Ensure that the Trust's Charitable Funds are established and operated in accordance with relevant law,
- Approve the establishment of new designated funds on behalf of the Corporate Trustee,
- Ensure that audited accounts are completed, submitted to the Charity Commission and made available to the public,
- Ensure that policies and procedures are in place, which are in line with the Trust's Standing Financial Instructions and best practice elsewhere, to manage the investment of the Charity's funds,
- Support the development and growth of the Charity,
- Review and develop the Charitable Funds' Strategy.

Compliance

Calderdale and Huddersfield NHS Charity complies with the provisions of the Data Protection Act (2018) and the General Data Protection Regulations (2018) in so far as they apply to the operations of the Charity. There is a Privacy Policy in place which is available on the Charity website. During 2024/25 there were no reported breaches. Calderdale and Huddersfield NHS Charity additionally is registered and complies with the Code of Fundraising Practice.

Our **Fundraising Promise** aligns with the Code of Fundraising Practice and the Charity's social purpose to support those that need us, when they need us, and to do so with integrity and pride. A copy can be found on the Charity website.

The Fundraising team provides guidance, information, support and training wherever possible to ensure our fundraisers and volunteers have a rewarding experience and carry out their fundraising activities in a way that is legal, open, honest and respectful.

Supporters fundraising 'in aid of' Calderdale and Huddersfield NHS Charity are encouraged to register with the Fundraising team, where they will be given guidance and asked to sign a Fundraising Agreement, where appropriate. A letter of authority is also issued as required.

By signing up to fundraise in aid of Calderdale and Huddersfield NHS Charity, supporters agree to comply with our policy as well as the Fundraising Regulator's Code of Fundraising Practice. Wherever possible the Charity undertakes monitoring to ensure compliance. This includes regular contact with known supporters and reviewing fundraising materials published citing Calderdale and Huddersfield NHS Charity as the beneficiary of fundraising activities.

Calderdale and Huddersfield NHS Charity is proud to be registered with the Fundraising Regulator and received no complaints through this regulatory body in 2024/25.

Risk Management

The Corporate Trustee is responsible for:

- Keeping complete and up to date accounting records which disclose with reasonable accuracy at any time the financial position of the funds held on trust, to enable it to ensure that the accounts comply with requirements in the Charities Act 2011,
- Establishing and monitoring a system of internal control,
- Establishing arrangements for the prevention and detection of fraud and corruption.

Internal risks are minimised by the implementation of procedures and systems, which are designed to provide assurance against misstatement or loss and are reviewed periodically. They include:

- Delegation of authority and segregation of duties,
- Authorisation of all transactions and projects,
- Identification and management of risks,
- Regular reports by Audit Yorkshire (which provides an Internal Audit function).

Principal Risks:

- Fall in income from donations,
- Fall in investment market value.

The Charity has a Risk Register which records strategic and operational risks. Every risk is assessed against a matrix which measures likelihood and impact, both before and after mitigations have been applied, and a target risk score. Risks are added as they are identified and archived once they have reached their target score for a given period.

Complaints

Details about how to contact the Charity to make a complaint, alongside details of the Charity Commission and Fundraising Regulator can be found on the Charity website. During 2024/25 the Charity did not receive any complaints.

Charity Sector Governance and Partnerships

The Charity is regulated by the Charity Commission and is a member of the Fundraising Regulator, the self-regulatory scheme for fundraising in the UK. By being a member of the Fundraising Regulator the Charity has committed to its principles which are:

- We are committed to high standards
- We are honest and open
- We are clear
- We are respectful
- We are fair and reasonable
- We are accountable

The Charity has also documented a Fundraising Promise which can be found on the Charity website.

In addition, Calderdale and Huddersfield NHS Charity is one of over 240 NHS charities in England and Wales who are eligible to join the NHS Charities Together. As a member charity we have the opportunity to benchmark our fundraising activity with our peers, discuss matters of common concern and exchange information and experiences and to participate in conferences and seminars which offer support and education for our staff and trustees.

Governance Review

Our Committees

The Corporate Trustee designated responsibility for the overall strategic and governance of the Charity to the Charitable Funds Committee, The Charitable Funds Committee meets four times a year to ensure the proper management of funds, and these are spent in accordance with the wishes of the donor and the Objects of Calderdale and Huddersfield NHS Charity.

Public Benefit

The Corporate Trustee has a duty to comply with Section 17 of the Charities Act 2011 which outlines the Charity Commission's general guidance on public benefit. The Trustee confirms that this requirement is strongly embedded within the procedures for approving funding applications and spending plans and that Calderdale and Huddersfield NHS Charity has fulfilled the public benefit requirement.

As part of operational management the Trustee, Charitable Funds Committee, Operations Sub Committee and Charity Management team ensure that all funding applications and spending plans contain identifiable public benefits that are clear and meet the charitable objects of Calderdale and Huddersfield NHS Charity by supporting any NHS charitable purpose relating to Calderdale and Huddersfield NHS Foundation Trust and its patients. Calderdale and Huddersfield NHS Charity's strategic goals and the public benefit requirement are satisfied through funding a range of projects, examples of which can be found listed elsewhere in this Report under each of our priority areas.

Reserves Policy

The Reserves Policy will be reviewed annually by the Charitable Funds Committee.

Financial Review

Income

In 2024/25 the total incoming resources amounted to £345,000. This is a decrease of (£36,000) on the previous year's balance of £381,000; this was due to a decrease in legacies of (£106,000) and a decrease in investments (£3,000) which were then offset by an increase in donations of £61,000 & other income received of £13,000.

The total expenditure of the Charity exceeded the income received by £270,000. In addition, there was a negative movement of £36,000 arising from the revaluation of investment assets. As such, there was an overall decrease in the funds of (£305,351) to £2,207,741.

Expenditure

In 2024/25 the Charity spent £440,000 on charitable activities; this includes an allocation of the support costs that the Charity incurred in the administration of the fund of £37,944 comprising costs for independent review and other establishment costs which include online giving fees and printing and stationery costs.

The Charity also incurred costs of £147,000 in raising funds and £28,000 in other resources expended.

Going Concern

The accounts have been prepared on a going concern basis. At the end of the financial year Calderdale and Huddersfield NHS Charity had total net assets of £2.207 million, of which £1.321 million is in unrestricted funds. The Trustees have reviewed its commitment for the next 12 months and are confident that there are sufficient unrestricted free reserves to meet its commitments as they fall due. The Charity maintains an adequate cash position to meet its ongoing expenditure requirements. The Corporate Trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern.

Reserves Policy

The Corporate Trustee has a legal duty to apply charitable funds within a reasonable time of their receipt but should also hold some money in reserve. Within the Charity we therefore have three funds which form our reserves – the two General Purpose funds and the General Reserves fund. The balances on these, less any commitments, form the total of the Charity's Reserves.

The Corporate Trustee encourages the use of balances and intends that designated funds are spent within a reasonable period of receipt and therefore expects to only maintain a minimum reserve balance to allow the charity to remain operational and to mitigate unforeseen circumstances.

It is necessary to retain reserves over the longer term to:

- Reduce the impact of risks should the levels of income (including fluctuations in the value of investments) significantly reduce such that the Charity cannot meet its obligations.
- Ensure the Charity can cover its ongoing operational costs – these include governance costs such as salaries and audit fees and also fundraising costs.
- Meet the closure or transfer of the Charity's affairs should the need arise.

The Reserves Policy states *The Corporate Trustee aims to retain, as a minimum, a level of reserves sufficient to provide funding for **three months' operational costs** (including governance and fundraising costs) plus a buffer to allow for fluctuations in investment market values.*

Investment Policy and Performance

All investments are made in accordance with guidance issued by the Charity Commission; the Charity's investment manager is CCLA Investment Management Ltd.

The Charity seeks to balance ethical and socially responsible investment and risk. As such, the investment managers appointed by the Charity are restricted from investing directly in the processing and/or manufacture of tobacco products, and the portfolio of investment is widely diversified.

The investment objective is to provide a balance between long term capital growth, security, availability and maximisation of annual income.

At 31 March 2025, the market value of investments managed by the Charity's investment manager, CCLA Investment Management Ltd, was £2,209,000 compared to £2,346,000 at 31 March 2024.

During the financial year 2024/25, Calderdale and Huddersfield NHS Foundation Trust Charitable Funds made a £36,662 unrealised loss on investment assets; this is compared to an unrealised gain experienced in 2023/24 of £278,000. The Charity also liquidated £100,000.

REFERENCE AND ADMINISTRATIVE DETAILS

Calderdale and Huddersfield NHS Charity

Registered Charity Number

1103694

Governing Document

The governing document, dated 18 March 2004, is a Trust Deed setting out how the Charity should be operated and incorporates the regulations to which it must abide.

Principal and Registered Office

Calderdale & Huddersfield NHS Foundation Trust
Trust Headquarters, Acre Mills, Acre Street,
Lindley, Huddersfield, HD3 3EB.
T: 01484 344344

Charitable Objects

The object of the Charity is to apply income received from donations and legacies to any charitable purpose or purposes relating to the NHS to benefit the public served by the Trust. The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund and, in designating funds, the Corporate Trustee respects the wishes of donors to benefit patient care and advance the good health and welfare of patients, carers and staff.

The Corporate Trustee confirms that it has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

The longer term aim of the Charity is to continue applying income received from donations and legacies to benefit the public served by the Trust, whilst maintaining minimal levels of reserves.

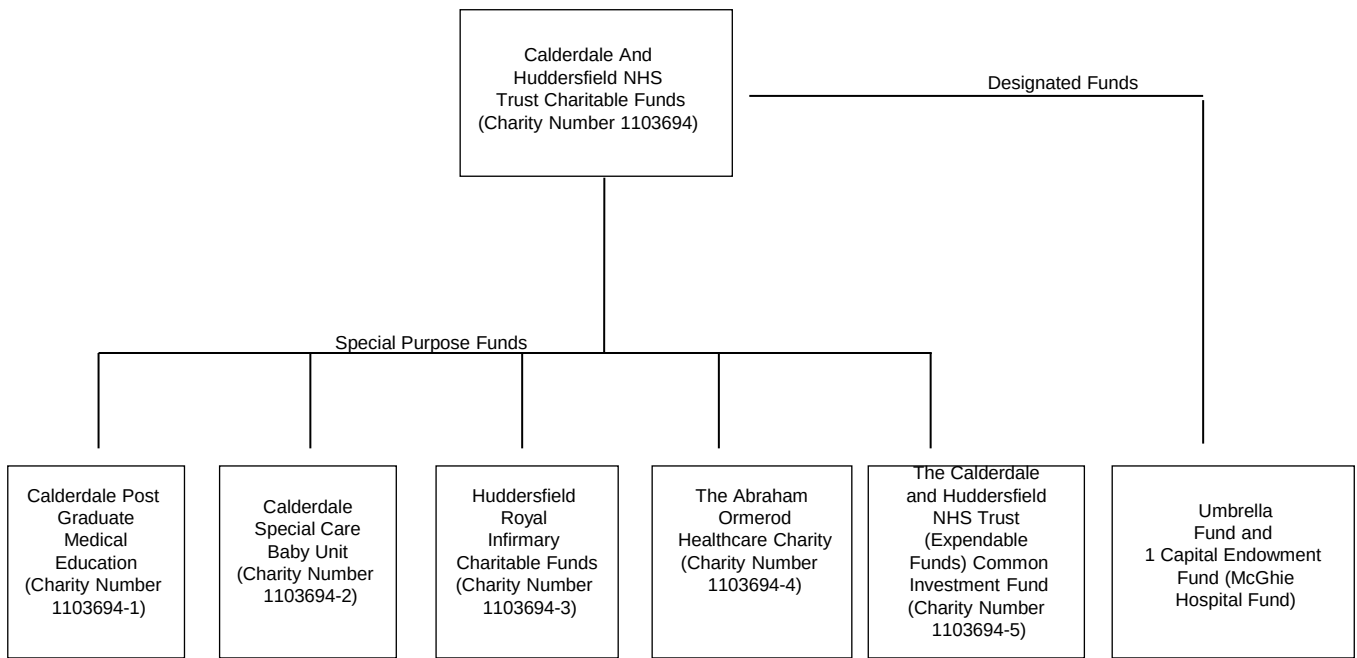
Impact and meeting the Objects

The Charity closely manages all aspects of charitable fund expenditure, reviewing and evaluating outcome and impact across all levels and purposes of funding.

Through ongoing monitoring and gathering of data related to the expenditure of donations, the Charity can showcase its impact through the form of case studies and outcome reporting, all of which is publicly available.

Fund Structure and Linked Charities

Calderdale and Huddersfield NHS Charity comprises of the Umbrella Fund and five Special Purpose Funds. Each of the five special purpose funds (linked charities) shares the same charity number as Calderdale and Huddersfield NHS Charity and has the same Trustee.



The designated funds receive income mainly through legacies and donations. On accepting such income no legal obligation is created as to its expenditure but it is the intention of the Corporate Trustee that any income received into Charitable Funds will be spent in line, as far as possible, with the wishes of the donor. It is to this end, therefore, that separate accounts are kept within the Umbrella fund for each of the designated funds.

The only income which the McGhie Hospital fund attracts is dividends on the capital investment. This fund is a permanent endowment; the income from the capital is to be split equally between the general purpose funds for Calderdale and Huddersfield.

Of the 5 special purpose funds registered with the Charity Commission, Calderdale Post Graduate Medical Education (PGME), Calderdale Special Care Baby Unit (SCBU) and Huddersfield Royal Infirmary also receive income from legacies and donations but have restrictions on where the funds can be spent.

The Calderdale and Huddersfield NHS Trust (Expendable Funds) Common Investment fund is a scheme that is registered with the Charity Commission that allows the Charity to combine the investment and money belonging to a number of funds into one pooled fund.

Each fund has at least one fund manager and funds are grouped by division.

The responsibility for approving expenditure of less than £500 from Charitable Funds has been delegated to the fund manager. For amounts that are greater than £500 further additional approval is required depending on the amount and type of expenditure. This could be a General Manager, Assistant Director of Nursing/Finance or higher level.

Fund Management

Calderdale and Huddersfield NHS Charity makes grants from both its unrestricted and restricted funds. The grants from restricted funds must be used in accordance with the conditions attached to the fund.

Unrestricted fund grants are made from general purpose funds and designated (earmarked) funds.

- **General funds.** These funds are received with no preference expressed by donors. The Charitable Funds Committee invites applications from any member of staff to this fund. Based on their knowledge of the Trust, the Committee agrees funding priorities and scores applications for quality and value for money.
- **Designated funds.** These contain donations where a particular part of the hospital or activity was nominated for support by the donor at the time their donation was made. Whilst their nomination is not binding on the Trustee, the designated funds reflect these nominations. The designated funds are overseen by fund managers who can make recommendations on how to spend the money within their designated area.

Professional Advisors

Principal Professional Advisors

Bankers

National Westminster Bank plc
8 Market Place
Huddersfield
HD1 2AL

Investment Managers

CCLA Investment Management Ltd
One Angel Lane
London
EC4V 4ET

Independent Examiner

Stirk Lambert & Co Chartered Accountants and Tax Advisors
Russell Chambers
61A, North Street
Keighley
West Yorkshire
BD21 3DS

Legal Advisors

Hempsons Solicitors
The Exchange
Station Parade
Harrogate
HG1 1TS

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

Under charity law, the trustees are responsible for preparing a Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees are required to prepare the financial statements in accordance with UK Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

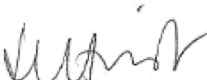
In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed (and rules), subject to any material departures disclosed and explained in the financial statements,
- assess the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

The trustees are required to act in accordance with the trust deed (and the rules) of the charity, within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the charity's transactions and disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By Order of the Corporate Trustee

Signed Mrs Helen Hirst, Chair

Signed Mr Stuart Baron, Interim Executive Director of Finance

Independent examiner's report to the Trustees of Calderdale and Huddersfield NHS Foundation Trust Charitable Funds

Richard Hudson

for and on behalf of Stirk Lambert & Co

Chartered Accountants & Tax Consultants

Stirk Lambert & Co is eligible to act as independent examiner under the Charities Act 2011 (ChA 2011)

Russell Chambers

61A, North Street

Keighley

West Yorkshire

BD21 3DS

12 December 2025

**Independent Examiner's Report to the Trustee of
of Calderdale & Huddersfield NHS Charity**

Independent examiner's report to the trustee of Calderdale & Huddersfield NHS Charity

I report to the charity trustee on my examination of the accounts of Calderdale & Huddersfield NHS Charity (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

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

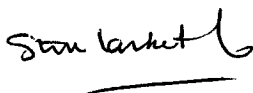
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England & Wales which is one of the listed bodies.

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 Trust 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.



Richard J Hudson FCA
Stirk Lambert & Co
Chartered Accountants
Russell Chambers
61a North Street
Keighley
West Yorkshire
BD21 3DS

12 December 2025

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2024/25

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds	Restricted funds	Endowment funds	2024/25 Total funds	2023/24 Total funds
	Notes	£'000	£'000	£'000	£'000	£'000
Income and endowments from:						
Donations and legacies	3	186	146	0	331	377
Charitable Activities	4	0	0	0	0	0
Investments	5	1	0	0	1	4
Other	5	13	0	0	13	0
Total incoming resources		199	146	0	345	381
Expenditure on:						
Raising funds	6	136	11	0	147	142
Charitable activities	7					
Purchase of new equipment		51	14	0	65	232
New building and refurbishment		29	1	0	30	40
Staff education and welfare		69	28	0	97	66
Patient education and welfare		141	103	0	244	167
Contribution to NHS		4	0	0	4	0
Total charitable activities		293	146	1	440	505
Other resources expended		13	15	0	28	0
Total expenditure	8	442	172	1	615	647
Net gains / (losses) on investments	13	(22)	(11)	(3)	(36)	278
Net income/(expenditure)		(264)	(38)	(4)	(306)	12
Transfers between funds	10	0	0	0	0	0
Net movement in funds		(264)	(38)	(4)	(306)	12
Reconciliation of Funds						
Total Funds brought forward		1,585	793	134	2,512	2,500
Total funds carried forward		1,321	756	130	2,207	2,512

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2024/25

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total at 31 March 2025 £'000	Total at 31 March 2024 £'000
Fixed assets						
Investments	13	1,325	756	128	2,209	2,346
Total fixed assets		1,325	756	128	2,209	2,346
Current assets						
Debtors	14	8	0	2	10	114
Cash and cash equivalents	15	84	26	0	110	124
Total current assets		92	26	2	120	238
Liabilities						
Creditors: amounts falling due within one year	16	(96)	(26)	0	(122)	(72)
Net current assets / (liabilities)		(4)	0	2	(2)	166
Total assets less current liabilities		1,321	756	130	2,207	2,512
Total net assets		1,321	756	130	2,207	2,512
Funds of the charity	19					
Endowment funds		0	0	130	130	134
Restricted income funds		0	756	0	756	793
Unrestricted income funds		1,321	0	0	1,321	1,585
Total funds		1,321	756	130	2,207	2,512

The accompanying notes form part of these financial statements.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

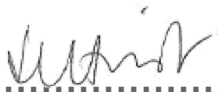
ACCOUNTS – 2024/25

STATEMENT OF CASH FLOWS AS AT 31 MARCH 2025

CASH FLOW STATEMENT AS AT 31 MARCH 2025

	Note	Total at 31 March 2025 £'000	Total at 31 March 2024 £'000
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	18	(129)	(465)
Cash flows from investing and other activities:			
Dividends from investments	5	1	4
Other income	5	13	0
Net cash provided by (used in) investing activities		14	4
Receipt from sale of investments	13	100	310
Net cash provided by financial investment		100	310
Change in cash and cash equivalents in the reporting period		(14)	(149)
Cash and cash equivalents at the beginning of the reporting period	15	124	273
Cash and cash equivalents at the end of reporting period	15	110	124

The notes 1-24 on the following pages form part of these accounts. The financial statements and the accompanying notes were approved by the Board of Directors on 26.11.25 and were signed on its behalf by Gary Boothby, Director of Finance.

Signed  Mrs Helen Hirst, Chair

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2024/25

NOTES TO THE ACCOUNTS

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared under the historic cost convention, except for investments which are included at fair value.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Corporate Trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern.

b) Governance costs

Governance costs are classified as support costs and have therefore been apportioned across charitable activities, after a portion has been allocated to Raising Funds. These costs include costs related to the statutory audit and an apportionment of overhead and other support costs.

The analysis of support costs, including governance costs, is shown in note 9.

c) Structure of funds

Unrestricted income funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of its charitable objectives. Unrestricted funds include designated funds where the donor has made known their non-binding wishes or where the Corporate Trustee, at its discretion, has created a fund for a specific purpose.

Restricted funds are those which are to be used in accordance with specific restrictions imposed by the donor. The Charity has six restricted funds. The restrictions on CRH SCBU, CRH PGME and HRI Special Purpose funds (see note 19) primarily limit any expenditure from these funds to be undertaken for the benefit of the stated purpose contained in the fund title. The fourth and fifth restricted funds are the Abraham Ormerod fund and the Abraham Ormerod Reserve fund. They both have the same restriction, which is that the approved expenditure must, where possible, be for services provided for the benefit of people in the Todmorden area. The sixth restricted fund is the Covid 19 fund where the grants from NHS Charities Together were allocated.

Endowment Funds are where capital is held to generate income for charitable purposes with no discretion to spend capital. The Charity has one permanent endowment fund, McGhie Hospital.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2024/25

NOTES TO THE ACCOUNTS

d) Incoming resources

All incoming resources are recognised once the Charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

e) Gifts in kind

Gifts in kind, such as food and care packages are not accounted for when they are accepted and immediately distributed unless a single donation is material.

Gifts of tangible assets such as mattresses and fridges are recognised as a donation at fair value (market price) on receipt and charitable expenditure when they are distributed.

Where gifts in kind are held before being distributed to beneficiaries, they are recognised at fair value as stock until they are distributed.

f) Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable; this will be once confirmation has been received from representatives of the estate(s) that probate has been granted, the executors have established that there are sufficient assets in the estate to pay the legacy and all conditions attached to the legacy have been fulfilled or are within the Charity's control.

If there is uncertainty as to the amount of the legacy and it cannot be reliably estimated, then the legacy is shown as a contingent asset until all the conditions for income recognition are met (see Note 20 - Material legacies).

g) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to each category of expense shown in the Statement of Financial Activities. All expenditure is recognised once there is a legal constructive obligation committing the Charity to the expenditure.

h) Irrecoverable VAT

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

i) Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, costs of administration and audit costs. They are allocated to charitable activities, across the funds in proportion to total expenditure, as shown in note 9, after a portion has been allocated to Raising Funds.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2024/25

NOTES TO THE ACCOUNTS

j) Fundraising costs

The costs of generating funds are those costs attributable to generating income for the Charity, other than those costs incurred in undertaking charitable activities. These are fundraising costs and they include expenses for fundraising activities and a fee paid to Calderdale & Huddersfield NHS Foundation Trust to pay the salary and overhead costs of the fundraising team – see note 6.

k) Charitable activities

Costs of Charitable Activities comprise all costs incurred in the pursuit of charitable objects of the Charity. These costs comprise direct costs and overhead and support costs.

l) Fixed asset investments

Investments are initially recognised at their transaction value and are subsequently measured at the current market value quoted by the investment analyst, as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation.

The main form of financial risk faced by the Charity is that of volatility in equity markets and investment markets due to wider economic conditions and the attitude of investors to investment risk.

m) Debtors

Debtors are amounts owed to the Charity. They are measured based on their recoverable amount.

n) Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the Charity as they fall due. Cash equivalents are balances held in the deposit account which are very liquid funds and are shown as part of 'Cash and cash equivalents' on the balance sheet. There is no impact on the total funds of the Charity. An analysis of Cash and cash equivalents is provided in note 15.

o) Creditors

Creditors are amounts owed by the Charity. They are measured at the amount that the Charity expects to have to pay to settle the debt.

p) Recognised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or value at date of purchase if later).

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2024/25

NOTES TO THE ACCOUNTS

2. Prior year comparatives by type of fund

The primary statements provide prior year comparatives in total; this note provides prior period comparatives for the Statement of Financial Activities and the Balance Sheet for each of the three types of funds that the Charity manages.

2a Unrestricted funds

Statement of financial activity for the year ended 31 March 2025

	2025 £'000	2024 £'000
Income and endowments from:		
Donations and legacies	186	371
Investments	1	4
Other	13	
Total income and endowments	199	375
Expenditure on:		
Raising funds	136	131
Charitable activities		
Purchase of new equipment	51	117
New building and refurbishment	29	29
Staff education and welfare	69	47
Patient education and welfare	141	165
Contribution to NHS	4	
Total charitable activities	293	358
Other resources expended	13	
Total expenditure	442	489
Net losses on investments	(22)	275
Net income/(expenditure)	(264)	161
Transfers between funds	0	0
Net movement in funds	(264)	161
Reconciliation of Funds		
Total Funds brought forward	1,585	1,424
Total funds carried forward	1,321	1,585

Balance sheet as at 31 March 2025

	2025 £'000	2024 £'000
Fixed assets		
Investments	1,325	1,445
Total fixed assets	1,325	1,445
Current assets		
Debtors	8	114
Cash and cash equivalents	84	98
Total current assets	92	212
Liabilities		
Creditors: amounts falling due within one year	(96)	(72)
Net current assets / (liabilities)	(4)	140
Total assets less current liabilities	1,321	1,585
Total net assets	1,321	1,585
Total unrestricted funds	1,321	1,585

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2024/25

NOTES TO THE ACCOUNTS

2b Restricted funds

Statement of financial activity for the year ended 31 March 2025

	2025 £'000	2024 £'000
Income and endowments from:		
Donations and legacies	146	6
Charitable Activities	0	0
Total income and endowments	146	6
Expenditure on:		
Raising funds	11	11
Charitable activities		
Purchase of new equipment	14	115
New building and refurbishment	1	11
Staff education and welfare	28	19
Patient education and welfare	103	2
Total charitable activities	146	147
Other resources expended	15	0
Total expenditure	172	158
Net losses on investments	(11)	(9)
Net income/(expenditure)	(38)	(161)
Transfers between funds	0	0
Net movement in funds	(38)	(161)
Reconciliation of Funds		
Total Funds brought forward	793	954
Total funds carried forward	756	793

Balance sheet as at 31 March 2025

	2025 £'000	2024 £'000
Fixed assets		
Investments	756	767
Total fixed assets	756	767
Current assets		
Debtors	0	0
Cash and cash equivalents	26	26
Total current assets	26	26
Liabilities		
Creditors: amounts falling due within one year	(26)	0
Net current assets / (liabilities)	0	26
Total assets less current liabilities	756	793
Total net assets	756	793
Total restricted funds	756	793

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2024/25

NOTES TO THE ACCOUNTS

2c Endowment funds

Statement of financial activity for the year ended 31 March 2025

	2025 £'000	2024 £'000
Expenditure on:		
Raising funds	0	0
Charitable activities		
Purchase of new equipment	0	0
New building and refurbishment	0	0
Staff education and welfare	0	0
Patient education and welfare	0	0
Total charitable activities	1	0
Other resources expended	0	0
Total expenditure	1	0
Net Gain / loss on investments	(3)	12
Net income/(expenditure)	(4)	12
Reconciliation of Funds		
Total Funds brought forward	134	122
Total funds carried forward	130	134

Balance sheet as at 31 March 2025

	2025 £'000	2024 £'000
Fixed assets		
Investments	128	134
Total fixed assets	128	134
Current assets		
Debtors	2	
Total current assets	2	0
Total assets less current liabilities	130	134
Total net assets	130	134
Total endowment funds	130	134

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2024/25

NOTES TO THE ACCOUNTS

3. Analysis of voluntary income

	Unrestricted funds	Restricted funds	Endowment funds	2024/25 Total funds	2023/24 Total funds
	£'000	£'000	£'000	£'000	£'000
Donations	111	146	-	257	196
Corporate donations	-	-	-	-	-
Legacies	75	-	-	75	181
	186	146	-	331	377

4. Analysis of income from charitable activities (NHS Charities Together grants)

	Unrestricted funds	Restricted funds	Endowment funds	2024/25 Total funds	2023/24 Total funds
	£'000	£'000	£'000	£'000	£'000
Stage 3 Long Term Recovery Grant	-	-	-	-	0
Development Grant	-	-	-	-	0
	-	-	-	-	0

5. Total income from operating activities

Income from investments

	Unrestricted funds	Restricted funds	Endowment funds	2024/25 Total funds	2023/24 Total funds
	£'000	£'000	£'000	£'000	£'000
Fixed asset investments UK	1	-	-	1	4
	1	0	0	1	4

The dividends above relate to the McGhie Hospital fund; these are shared equally between both General Purpose funds.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2024/25

NOTES TO THE ACCOUNTS

Other Income

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	2024/25 Total £'000	2023/24 Total £'000
Staff lottery deductions	13	-	-	13	-
	13	-	-	13	-

Other income is related to staff lottery deductions.

6. Analysis of income from charitable activities (NHS Charities Together grants)

In 2024/25 the Charity continued to use only one investment manager. For the current year, the fee for the COIF Charities Ethical Investment fund is 0.60% which is charged annually based on the capital balance (2023/24: 0.60%).

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	2024/25 Total funds £'000	2023/24 Total funds £'000
Fundraising Costs	136	11	-	147	142
Support Costs	-	-	-	-	0
	136	11	-	147	142

The fundraising costs above include staff costs, memberships, marketing and resources and other fundraising event costs.

7. Analysis of charitable expenditure

The charity made grant support available to Calderdale and Huddersfield NHS foundation Trust for the purpose of equipment and contributions for staff and patient education, amenities, and welfare.

	Grant funded activity			Support costs				Total 2024/25				Total
	Unrestricted funds £'000	Restricted funds £'000	Total funds £'000	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total funds £'000	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total 2024/25 £'000	Total 2023/24 £'000
Purchase of new equipment	46	13	59	5	1	0	6	51	14	0	65	232
New building and refurbishment	26	1	27	3	0	0	3	29	1	0	30	40
Staff education, welfare and amenities	62	27	88	7	1	0	8	69	28	0	97	66
Patient education, welfare and amenities	126	99	225	14	5	0	19	141	103	0	244	167
Other	3	-	3	0	-	0	0	4	-	0	4	
	263	139	402	30	7	1	38	293	146	1	440	505

The Charity also made available grant support of £15,000 (2023/24: £0) – this was for Age Concern Todmorden and Todmorden Food Drop In Service.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2024/25

NOTES TO THE ACCOUNTS

8. Analysis of grants

The main beneficiary of the Charity is the related party, Calderdale and Huddersfield NHS Foundation Trust, but grants are also made to Locala Community Partnership. The Corporate Trustee operates a scheme of delegation through which all grant funded activity is managed by fund managers responsible for the day-to-day disbursements from their designated funds in accordance with the directions set out in the Charity standing orders and standing financial instructions.

	2024/25 £'000	2023/24 £'000
Raising funds	147	142
Grants made:		
NHS Foundation Trust	440	505
Locala Community Partnership	0	0
	440	505
Other Resources Expended	28	0
Total resources expended	615	647

9. Analysis of grants

Support and overhead costs are apportioned to charitable activities according to the value of transactions that have occurred within each activity in the year. Governance costs are those support costs which relate to the strategic and day to day management of the Charity.

	Raising Funds £'000	Charitable Activities £'000	2024/25 Total £'000	2023/24 Total £'000
Support and governance costs				
Financial services	-	21	21	22
Salaries and related costs	-	16	16	15
External and internal audit costs	-	2	2	3
Establishment costs	-	-	-	0
	0	38	38	40

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2024/25

NOTES TO THE ACCOUNTS

Allocation of governance and support costs (cont.)

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	2024/25 Total £'000	2023/24 Total £'000
Support and governance costs					
Raising funds	-	-	-	-	0
Charitable Activities	30	7	1	38	40
	30	7	1	38	40

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	2024/25 Total £'000	2023/24 Total £'000
Support and governance costs for charitable activities					
Financial services	16	4	1	21	22
Salaries and related costs	12	3	1	16	15
External and internal audit costs	1	0	0	2	3
Establishment costs	-	-	-	-	0
	30	7	1	38	40

	Purchase of Equipment £'000	Staff Education and Welfare £'000	Patient Education and Welfare £'000	Building & Refurbishment £'000	Other £'000	2024/25 Total £'000	2023/24 Total £'000
Apportionment of support costs across charitable expenditure							
Financial services	3	5	11	2	0	21	22
Salaries and related costs	3	4	8	1	0	16	15
External and internal audit costs	0	0	1	0	0	2	3
Establishment costs	-	-	-	-	-	-	0
	6	9	19	3	1	38	40

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2024/25

NOTES TO THE ACCOUNTS

10. Analysis of grants

There were no transfers between funds in 2024/25 (2023/24: nil).

11. Analysis of staff costs

The Charity does not directly employ any members of staff. The administration and fundraising are carried out by staff from the Trust and recharged to the Charity.

None of these staff received any other employee benefits in either year and nor did any individual receive employee benefits (excluding employer pension costs) above £60,000.

	£'000	2024/25		2023/24		2024/25		2023/24	
		Salaries	ER Pension/ ERS NI	Salaries	ER Pension/ ERS NI	Total		Total	
Admin		16	3	31	9	19		40	
Fundraising		133	33	99	24	166		123	
		149	36	130	33	185		162	

12. Auditor's / External Examiner remuneration

The External Examiners remuneration of £1,800.00 - inclusive of VAT (2023/24: £1,620 – inclusive of VAT) related solely to the independent examination, with no other additional work undertaken 2024/25.

13. Fixed asset investments

All investments are made in accordance with the guidance issued by the Charity Commission. The current investments are managed by CCLA.

Funds are either invested in the stock exchange, other securities or held to gain interest in the bank. The Charity's investment objective remains the same, that is, to provide a balance between long term capital growth, security, availability, and maximisation of annual income.

All investments are carried at their fair value.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2024/25

NOTES TO THE ACCOUNTS

Fixed asset investments (cont.)

There were no transfers between funds in 2024/25 (2023/24: nil).

Movement in year

	2024/25 £'000	2023/24 £'000
Market value at 1 April	2,346	2,378
Add : additions at cost	-	0
Less : disposals at market value and in year gain/(loss) on disposal	(100)	(310)
Add/Less : gain/loss on revaluation	(37)	278
Add : gain/(loss) on in year disposals	-	0
Less : movements in broker held bank accounts	-	0
Market value at 31 March	2,209	2,346

Investments in common investment funds

	Units held at 31 March 2025	31 March 2025 total £'000		Units held at 31 March 2024	31 March 2024 total £'000
CCLA Investments Management Ltd			CCLA Investments Management Ltd		
COIF Charities Ethical Investment Fund			COIF Charities Investment Fund		
Accumulation units	401,414	2,081	Accumulation units	432,074	2,211
Income units	43,332	129	Income units	43,332	134
	444,746	2,209		475,406	2,346

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2024/25

NOTES TO THE ACCOUNTS

Risk strategy in terms of investments held with investment managers

In line with the investment objectives of the Charity, it is essential that the correct balance of risk and rewards is conveyed to the Investment Managers running the Charity portfolios.

The view of the Charitable Funds Committee is that risk levels should be based on Low and Medium risk.

Low risk

The Charity is prepared to accept a small degree of short-term volatility, in the hope of producing slightly higher returns. The Charity seeks to reduce the risk of returns being exceeded by inflation, while retaining a consistent pattern of returns and accepts the possibility of frequent but minor fluctuations in capital value.

Medium risk

The Charity is prepared to accept risk of some short-term volatility in the pursuit of returns over the medium to long term which should maintain capital after the effects of inflation and is aware that more significant fluctuations in capital are possible.

Liquidity risk

This is anticipated to be low as the Fund holds a diversified portfolio but one biased towards real assets including global equities, property and infrastructure, and with only modest exposure to bonds and cash.

Currency risk

There is an element of currency risk as there are some overseas equities within the portfolio, but these should be minimal as the portfolio is diversified.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2024/25

NOTES TO THE ACCOUNTS

14. Analysis of debtors

	31 March 2025 £'000	31 March 2024 £'000
Debtors under 1 year		
Other debtors	10	114
Total	10	114

Other debtors represent any sums owed to the Charity by a related party, Calderdale and Huddersfield NHS Foundation Trust £10k (2023/24 £2.4k) for income collected by the Trust on behalf of the Charity, donations received but not banked until April £0k (2023/24 £0.6k) and a legacy notified but not yet received £0k (2023/24 £110k).

15. Analysis of cash and cash equivalents

	31 March 2025 £'000	31 March 2024 £'000
Analysis of cash at bank		
National Westminster current account	(2)	0
Short term investments and deposits		
National Westminster deposit account	111	124
Total	110	124

16. Analysis of liabilities

	31 March 2025 £'000	31 March 2024 £'000
Creditors under 1 year		
Other creditors	(122)	(72)
	(122)	(72)

Other creditors mainly represent sums owed by the Charity to a related party, Calderdale and Huddersfield NHS Foundation Trust £63k (2023/24 £54k), for costs incurred by the NHS Foundation Trust on behalf of the Charity in the furtherance of the Charity's objectives. It also includes the cost of items or services received but not yet invoiced/receipted £59k (2023/24 £18k).

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2024/25

NOTES TO THE ACCOUNTS

17. Provisions for liabilities and charges

The Charity does not have any provisions for liabilities and charges and, as such, has not disclosed any such liabilities and charges in the Statement of Financial Activities.

18. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	31 March 2025 £'000	31 March 2024 £'000
Net income/(expenditure) for 2024/25 (as per SOFA)	(306)	12
Adjustments for:		
(Gains)/losses on investments	36	(278)
Dividends from investments	(1)	(4)
Other income	(13)	0
(Increase)/decrease in debtors	104	(70)
Increase/(decrease) in creditors	50	(124)
Net cash provided by (used in) operating activities	(129)	(465)

19. Analysis of charitable funds

	Balance at 31 March 2024 b/fwd	Incoming resources	Resources expended	Transfers	Gains and losses	Balance at 31 March 2025 c/fwd
	£'000	£'000	£'000	£'000	£'000	£'000
Endowment						
McGhie hospital	134	-	(1)	-	(3)	130
	<u>134</u>	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>(3)</u>	<u>130</u>
Restricted						
CRH SCBU	15	4	(1)	-	-	18
CRH PGME	14	-	(12)	-	-	2
HRI special purpose fund	3	-	(0)	-	-	3
Covid 19 fund	148	-	(134)	-	-	14
Abraham Ormerod day hospital	62	-	(15)	-	-	47
Abraham Ormerod reserve	551	-	(5)	-	(11)	534
Bereavement Suite Fundraising Appeal Fund	-	114	(1)	-	-	113
Ray of Sunshine Fund	-	28	(3)	-	-	24
	<u>793</u>	<u>146</u>	<u>(172)</u>	<u>-</u>	<u>(11)</u>	<u>755</u>
Unrestricted						
Unrestricted funds	<u>1,585</u>	<u>199</u>	<u>(442)</u>	<u>-</u>	<u>(22)</u>	<u>1,321</u>
Total	<u>2,512</u>	<u>345</u>	<u>(615)</u>	<u>-</u>	<u>(36)</u>	<u>2,207</u>

All the unrestricted funds are designated funds and are available for any charitable purpose relating to the NHS but are mainly for the stated purpose contained in the fund title. This is in recognition of the non-binding wishes of donors when making their generous gifts.

In the interests of accountability and transparency a complete breakdown of all designated (earmarked) funds is available upon written request.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2024/25

NOTES TO THE ACCOUNTS

20. Material legacies

Legacy income is accounted for as incoming resources in the Statement of Financial Activities either upon receipt or where the legacy is probable. Material legacies are those which have been notified as at 31 March 2025 but not recognised as incoming resources in the Statement of Financial Activities due to the conditions for recognition not being met.

Notification received from	Date notification received	2024/25 Estimated value of legacy £'000	Notification received from	Date notification received	2023/24 Estimated value of legacy £'000
n/a	n/a	0	n/a	n/a	0
		<u>0</u>			<u>0</u>

21. Outstanding Approvals

Expenditure that has been approved internally but not yet delivered or services not yet provided has been summarised below.

Outstanding Expenditure Approvals as at 31 March 2025

	2024/25	2023/24
Fund Manager	Estimated value £'000	Estimated value £'000
Calderdale & Huddersfield NHS Foundation Trust	266	417
	<u>266</u>	<u>417</u>

22. Related party transactions

Calderdale and Huddersfield NHS Foundation Trust is the main related party to the Charity. Payments to creditors are made through the Trust and reimbursed from the Charitable Funds. The Trust paid £576,055 - 2023/24: £589,824 on behalf of the Charity.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2024/25

NOTES TO THE ACCOUNTS

23. Trustees' remuneration, benefits and expenses

During the year, no Board Member of the Trust received either remuneration or expenses and none of them, or key management staff, has undertaken any material transactions with the Calderdale and Huddersfield NHS Foundation Trust Charitable Funds. There were also no Trustee indemnity insurance costs during the year.

24. Role of volunteers

Our fund managers are, in effect, volunteers. There are about 200 Trust staff members who manage how the Charity's designated funds should be spent. Each fund manager has been delegated responsibility for approving expenditure of less than £500.

Accounts

Calderdale and
Huddersfield
NHS Charity



TOGETHER WE MAKE A DIFFERENCE

Calderdale and Huddersfield NHS Charity
Annual Report and Accounts 2023-24

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A message from our Chair



This has been a year of amazing achievements for our Charity, due to our dedicated supporters and donors. Their kindness and generosity enables the Charity to make an amazing difference, for our patients, their families and communities.

The last year has seen us rebrand and relaunch the Charity, with a new Strategy setting out our ambition to be a true partner to Calderdale and Huddersfield NHS Foundation Trust. We were also incredibly honoured to be named as one of two nominated charities by the Mayor of Kirklees.

You will see in the Report that our team and our fundraisers have been extremely active. From cricket tournaments, long distance walks and runs, to concerts, bake sales and cabaret nights there have been a range of events and activities for the Charity. These have raised money to fund those things that make a difference to the experience of our patients and their families such as environmental improvements at the Rainbow Community Hub in Elland, to the start of the Wellbeing Garden at Huddersfield Royal Infirmary, and Hope Bags for young people with a mental health condition. There have been so many special moments across the year.

I hope you enjoy reading this report and however you have played a part during the year, thank you for your continued support.

Helen Hirst, Chair

Highlights and achievements



April 2023

Rainbow Community Hub:

Kind supporters helped to fund £83K for the Rainbow Community Hub, supporting the garden space, sensory room and play and distraction toys. We attended the grand opening in April, celebrating the new hub as well as our long-lasting relationship with the team.

“What CHFT Charity managed to do, thanks to wonderful supporters, to help us to enhance our facility is immeasurable!”

Katie Booth, Clinical Nurse Manager

Karate Fundraiser:

Colin and Fay Hanson held a second fundraiser in aid of our Stroke Unit as a thanks to all the staff who cared for Colin back in 2019. Colin is a Chief Karate Instructor and decided to host a Karate Fitness event. Their fundraiser raised an amazing amount of £6,759!

Marigold Magnets:

Thanks to kind donations, Marigold Magnets were funded to improve end-of-life patient care by making each room identifiable to staff, preventing unnecessary interruptions and enabling privacy and dignity for patients and their families.

May 2023

Offa's Dyke Challenge:

Robert Freeman set off on his second fundraiser to complete Offa's Dyke, which is a 177-mile route up the English/Welsh border. Rob completed the tough challenge in six days to say thank you to our colleagues for saving his life.

Staff training:

Thanks to kind donations, four Lung Cancer colleagues attended a conference to enhance patient care. Specialist Nurse Wendy Teague highlighted the value of networking and learning from other professionals.

Exciting announcement...

We were delighted when Councillor Cahal Burke chose our Charity and RAFA Huddersfield as his chosen charities during his year as Mayor of Kirklees in 2023/24.



June 2023

Charity Cricket Tournament:

Cricket, curry and charity fundraising was the vibe of June. We held a cricket tournament between Calderdale and Huddersfield NHS FT and Mid Yorkshire Teaching NHS Trust to promote teamwork amongst different areas within both trusts.

Dementia support:

Thanks to generous donations, two performances of the play 'When or Where' were funded. The play raises awareness about older people living with dementia, advocating for a respectful approach to their care.

Night at the Cabaret:

Laraine Cowgill hosted an Evening of Cabaret at the Wellington Rooms. This was Laraine's second amazing fundraising event in aid of the Urology Diagnostic Unit. This event raised £920.50 towards enhancing the experience of patients.

July 2023

NHS 75:

In July, our Trust and community sites were lively with Big Tea Parties, fundraising, and cake to mark the NHS's 75th anniversary. The second Big Hospital Walk gathered 55 walkers and dogs to raise funds and show appreciation for our local NHS services.



"The day was filled with fun, laughter, and of course, competitiveness! We are already looking forward to next year's event."

Emma Kovaleski, Charity Manager



Visual affect:

Thanks to generous donations, our Orthopaedic Outpatients Department at HRI were enhanced with two wall murals: a beach view and a poem by the OP Manager, Wendy Hewitt-Huge adding brightness and charm to the space.

August 2023

Hope Bags:

Thanks to kind donations to our Children's Ward, 'Hope Bags' were funded for younger patients suffering from mental health. These bags include items to help reduce stress, anxiety, and negative thoughts.

Gratitude:

This month, we shone a spotlight on one of our amazing fundraisers, Gerry Robertson, whose son, Thomas, passed away from Diabetes. Gerry continues fundraising to honour Thomas's wish of making a difference and has raised £5,500 to date.



September 2023



Amazing Fundraisers:

We had some amazing fundraisers throughout September, who either took on the Yorkshire 3 Peaks or the Great North Run. Madeline Hanna, Library Assistant at CHFT, said: "I had such a great day completing the Yorkshire 3 Peaks, it was definitely the most challenging thing I've ever done, but so worth it."

Stoma Day Support:

We were delighted to support the Colorectal Nurses to hold an open day for Stoma Patients at Brier Court. Over 200 patients attended to view stoma care products as well as meet nurses, Macmillan advisors, support groups and to chat over a cuppa.

Supporting Cancer Patients:

We were delighted to partner up with our Prehabilitation Cancer Team at CHFT, Ella Dawson Foundation, MOVE Charity and Active Calderdale to establish the first 5K Your Way in Huddersfield and Halifax. This is an initiative for those living with and beyond cancer, families, friends, and those working in cancer services to walk, jog, run, or cheer at a Park Run.



October 2023

Music Therapy:

Thanks to kind donations, we provided DAB radios for our Radiology Department to enhance patient experience. Amreet Uppal, Service Lead, said: "Music therapy helps the patient journey from admission to discharge, as it provides a calming atmosphere."

Halloween Event:

CHFT Charity were delighted to partner up with Project SEARCH Calderdale to host our first ever Halloween Virtual Balloon Race throughout October, with the winner receiving a hamper. We received a great response to this event and look forward to working with Project SEARCH Calderdale again in the future.

Colleague Support:

It's important to us to look after our colleagues as well as our patients. On World Menopause Day, thanks to kind donations, handheld fans were funded for colleagues who are facing menopause. The fans have helped to ease symptoms for colleagues, helping them to go about their daily duties.

"These fans, along with additional resources, enhances our ethos of One Culture of Care for our colleagues."

Samantha Lindl, Wellbeing Advisor





November 2023

My Forever Box:

Thanks to generous donations into the Palliative Care Fund, you helped to fund My Forever boxes. These boxes are a personal memory making box to enable a child to process the death of a significant adult or sibling.

Colleague Wellbeing on Ward 19:

Following staff survey results, Ward 19 noted that there was no space to take time out and reflect. The Charity funded enhancements to turn a basic staff area into a wellbeing room.

“We have been given a safe space to allow us to treasure memories on special occasions”

Family member of a patient

Amazing Fundraisers:

On World Prematurity Day, we shone a light on Michelle and Dan who raised £420 for our Neonatal Intensive Care Unit. The family wanted to raised funds to say a huge thanks to the amazing care they received whilst their daughter was poorly.

December 2023

Charity Christmas Concert:

We were delighted to host a Charity Concert at Huddersfield Town Hall in aid of the Mayor's chosen Charities, CHFT Charity and RAFA Huddersfield. It was a fantastic evening, especially as Ian Noonan, Consultant Nurse for Mental Health, played alongside the Band of the Royal Air Force College.

Christmas Cheer:

The CHFT Charity Team organised for many schools and community choirs to visit HRI and CRH throughout December to bring some festive joy and cheer to patients and visitors.

Patient and Colleague Experience:

Thanks to kind donations into our CHFT Eye Fund, we were able to fund 2 eyeball models. Both models can come apart so patients can understand where their eye problems are. These models have made a positive impact on both patients and staff, enabling education and understanding.



January 2024

Wellbeing Garden:

Thanks to kind donations and support from NHS Charities Together, work started on our Wellbeing Garden at Huddersfield Royal Infirmary. This garden is for patients, colleagues and visitors and includes with seven different zones, providing space for socialising, gentle exercise, seclusion and reflection.

February 2024

Shh Campaign:

We spent lots of time working collaboratively with the Trust to implement a *Shh Campaign*; Sleep Helps Healing which is essential for patients. Feedback from patients had highlighted noise on the wards and particularly from noisy bins. Thanks to kind donations, we were able to fund soft close bins for all areas.



March 2024

Colleague training:

During Neurodiversity Week, we were proud to fund the Autism Bus to attend Huddersfield Royal Infirmary. The Autism Bus allows colleagues to experience the sensory processing difficulties faced by people on the autism spectrum. The Neurodiversity Week raised an amazing amount of £700.



Bereavement Support:

Kind donations were able to support and comfort bereaved families on the Labour Ward at Calderdale Royal Hospital. We funded babygrows for the smallest babies that are sadly stillborn or miscarried between 20-26 weeks.

Boxing Event:

CHFT Charity, alongside our friends at RAFA Huddersfield Branch, hosted an evening of Olympic Style amateur Boxing at the John Smith's Stadium in aid of the Mayor's chosen Charities of the Year 2023/24.



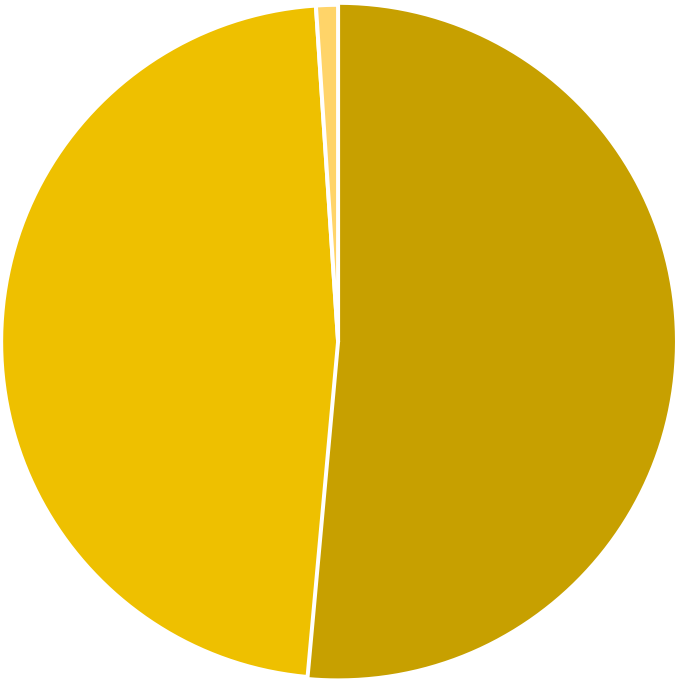
Lifesaving equipment:

In partnership with Todmorden Town Council, we proudly funded 7 new publicly accessible defibrillators across Todmorden. Within 2 weeks of installation, two were successfully deployed. This shows the importance of these defibrillators, and how their presence can make a difference between life and death.

Our year in numbers

INCOME

Donations	£196K
Legacies	£181K
Investments	£4K

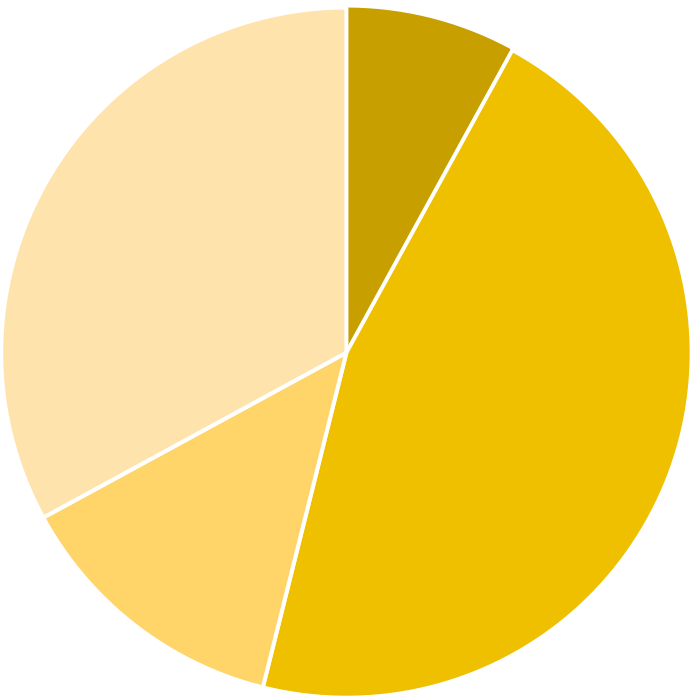


■ Donations ■ Legacies ■ Investments

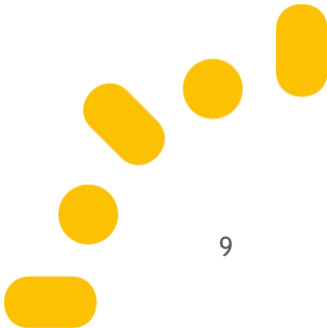


EXPENDITURE

New buildings and refurbishments	£40K
New equipment	£232k
Staff education and welfare	£66K
Patient education and welfare	£167K



■ New buildings and refurbishment ■ New equipment
■ Staff education and welfare ■ Patient education and welfare





2023 - 24 objectives

During the year, we have continued to develop and grow as a charitable organisation operating within the Calderdale and Huddersfield communities. The team have focused on delivering the objectives laid out in the 22 23 Impact Report, alongside developing a robust action plan for the future (see page 13).

We will develop mutually beneficial partnerships

We will identify ways in which we can work more closely together with local businesses, community groups, schools and other local charities, developing meaningful and impactful partnerships.

Update: The Charity has continued to strengthen its presence across the communities of Calderdale and Huddersfield, focussing on developing partnerships for the immediate and longer term. In particular, the Charity would like to thank the following organisations:

- Businesses – Vinci, IBI.
- Schools and community groups – Trinity Academy Ackroydon, Kirklees College, Salterlee Primary School, Halifax Catholic Club, Huddersfield University, Lindley Community Group.
- Todmorden Town Council, RAFA, Mayor of Kirklees.

We will work in collaboration

With CHFT colleagues to ensure donations and charitable funds are well spent, meeting the objectives of our charity and making a positive difference to patient experience and colleague wellbeing. We will evaluate impact and outcomes and share learning and insight from the grants we provide.

Update: The Charity has continued to strengthen its position across CHFT, and in October 2024 updated the grant funding process, to ensure a consistent approach evaluating and monitoring the both applications for funding and the impact of these.

We will refresh and renew our brand

We will enlist the support of a brand agency to help take the charity brand to the next level.

Update: The Charity relaunched in June 2024 with an Amazing New Brand identity and supporting strategy. In the upcoming year (2024 - 25), the Charity will take the next step in raising its profile, through the growth of meaningful partnerships, engagement with communities and launching a series of fundraising

campaigns and appeals.

We are sustainable for the future

We will develop a longer-term fundraising plan, to understand the charities potential or growth and future sustainability. Alongside this we will adopt modern database systems to manage all aspects of fundraising and communications.

Update: With thanks to the support from the NHS Charities Together Development Grant, the Charity enlisted the support of Gifted Philanthropy Ltd to conduct a thorough review of the charity and opportunities for growth and sustainability. The output of the study was reviewed by the Charitable Funds Committee and a plan developed.

We maximise opportunities to learn

We will continue to work closely across the NHS Charity sector and play an active part as a member charity of NHS Charities Together.

Update: The Charity is a proud member charity of NHS Charities Together and during the year played an active role in numerous membership led events.

We are efficient and effective

We will review the charity grant funding operations to maximise opportunities to make an amazing difference.

Update: A thorough review and update to the charity grant funding operations was undertaken in late 2023, with a view to realigning the application, monitoring and evaluation processes to the charity strategy.



Looking ahead

Strategy and realignment of goals. CHFT Charity will.....

Engage with communities across Calderdale and Huddersfield to increase our awareness.	So that	CHFT Charity is a widely recognised, impactful and well supported charity – at the very heart of our communities.
Support people who would like to show their appreciation for the care they or their loved one may have received at CHFT.	So that	Donor experience is exceptional and will contribute toward building a strong reputation as an outstanding charity across our communities.
Work with CHFT staff to identify opportunities to turn the everyday into the amazing, by funding only the most impactful projects and initiatives aligned to the charity funding priorities.	So that	Patient and visitor experience and care is enhanced. Staff health, wellbeing and development opportunities are realised. Key issues addressing health inequalities across our communities are supported.
Ensuring excellent governance and ethical standards of charity practice.	So that	CHFT Charity successfully delivers their purpose/charitable function, while serving their beneficiaries with the support of an effective Trustee, showing leadership, good decision making, a grasp of risk and integrity in a climate of openness and accountability.



Looking ahead

How we will deliver our goals – Priority 1:

Identify ways to make an amazing difference through funding only the most impactful projects and initiatives, aligned to four funding priorities.



Enhance patient care

We'll fund innovative and emerging technologies, treatments and enhanced medical equipment that can change or save a patient's life that wouldn't otherwise be available.



Improve patient experience

We'll fund the transformation of tired, underused spaces into welcoming, healing spaces. We'll provide the added extras and resources to support patients and their loved one, enhancing their experience in our hospitals and communities.



Support colleagues

Through improvements to staff areas, funding wellbeing projects and supporting of training opportunities, that ultimately translates into better care and treatment for patients.



Work together

Developing and engaging with community partners to help tackle health inequalities and creating healthier communities.

How we will deliver our goals – Priority 2:

Operate effectively and efficiently as a trusted charity, with connected and engaged supporters and volunteers.



Financial health

- Significant increase in fundraising income, from diverse range of sources.
- Strategic fundraising aligned with the Trust's strategy and priorities.
- Achieved by staying up to date with fundraising trends and source new funding.



People

- Well supported Charity Team, with a shared ambition motivated by the Charity's positive outlook, amazing values and impact led operations.



Impact

- Deliver an effective and accessible grants programme.
- Strategic grant-making aligned to major capital projects within the trust.



Profile

- Increased visibility, profile and understanding of the Charity within the hospitals and wider community.
- Well recognised brand identity that becomes a household name in our region.
- Loyal and informed supporter base.



Governance

- Ensure excellent governance and ethical standards of charity practice.
- Efficient and effective charity operations.
- Well managed charitable funds.

Key actions 2024 - 25

During the year, we will achieve our goals and priorities with a professional charity team and through innovative fundraising and impactful grant programmes, a focus on the following six areas:

01

AWARENESS

Increase visibility through the launch of the Charity's AMAZING new brand.

02

OPERATIONS

Update the Charity's operations and digital capabilities.

03

DONOR

Develop and embed a comprehensive donor journey.

04

FUNDRAISING

Diversify income streams, linked to mobilising a public fundraising appeal.

05

GRANTS

Update grant making processes, evaluation, and impact monitoring.

06

THE FUTURE

Develop an action plan and longer-term plan for the Charity.



**Thank you for
making amazing
things happen.**



**Financial
Statement**

Governance

Role and Responsibilities

The Charity has a Corporate Trustee: Calderdale and Huddersfield NHS Foundation Trust, governed by the law applicable to Trusts, principally the Trustee Act 2000 and the Charities Acts 2011. The NHS Foundation Trust Board devolved responsibility for the on-going management of funds to the Charitable Funds Committee which administers the funds on behalf of the Corporate Trustee.

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 Charity.

Non-Executive Directors of the Trust Board are appointed by the Council of Governors, whilst Executive Directors are subject to recruitment by the NHS Foundation Trust Board. Members are not individual trustees under Charity Law but act as agents on behalf of the Corporate Trustee.

As Trustees, all are required to ensure that:

1. the income of the Charity is applied with complete fairness between the persons who are properly qualified to benefit from it,
2. they act reasonably and prudently regarding any decisions made in respect of the Charity,
3. they exercise the same degree of care in dealing with the administration of the funds as that of a prudent businessperson would exercise in managing his or her own affairs or those of someone else for whom he or she was responsible,
4. they are able to demonstrate that its charitable aims are for the public benefit.

Members of the Board who served during the financial year ending 31 March 2024 were as follows:

Name	Role	Date Commenced / left CHFT
Brendan Brown	Chief Executive	04.01.2022
Rob Aitchison	Deputy Chief Executive	14.11.2022
David Birkenhead	Executive Medical Director	01.12.1999
Gary Boothby	Executive Director of Finance	07.03.2016
Kirsty Archer	Executive Director of Finance (joint)	01.10.2022
Lindsay Rudge	Executive Director of Nursing	16.01.2023
Suzanne Dunkley	Executive Director of Workforce and Organisational Development	01.02.2018
Helen Hirst	Non-Executive Director	01.07.2022
Karen Heaton	Non-Executive Director	01.03.2016 - 27.02.24
Andy Nelson	Non-Executive Director	01.10.2017
Denise Sterling	Non-Executive Director	01.10.2019
Peter Wilkinson	Non-Executive Director	01.10.2019
Tim Busby	Non-Executive Director	01.06.2022
Nigel Broadbent	Non-Executive Director	01.09.2022
Jo-Anne Wass	Non-Executive Director	07.03.2024

FINANCIAL REVIEW

Income

In 2023/24 the total incoming resources amounted to £381,000. This is an increase of £17,000 on the previous year's balance of £364,000; this was due to increases in legacies £128,000 and a decrease in charitable activities income (£173,000) which were then offset by an increase in donations £45,000.

The total expenditure of the Charity exceeded the income received by £266,000. In addition, there was a positive movement of £278,000 arising from the revaluation of investment assets. As such, there was an overall increase in the funds of £12,448 to £2,512,282.

Expenditure

In 2023/24 the Charity spent £505,000 on charitable activities; this includes an allocation of the support costs that the Charity incurred in the administration of the fund of £40,699.73 comprising costs for independent review and other establishment costs which include online giving fees and printing and stationery costs.

The Charity also incurred costs of £142,000 in raising funds and £0 in other resources expended.

Going Concern

The accounts have been prepared on a going concern basis. At the end of the financial year Calderdale and Huddersfield NHS Charity had total net assets of £2.512 million, of which £1.585 million is in unrestricted funds. The Trustees have reviewed its commitment for the next 12 months and are confident that there are sufficient unrestricted free reserves to meet its commitments as they fall due. The Charity maintains an adequate cash position to meet its ongoing expenditure requirements. The Corporate Trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern.

Reserves Policy

The Corporate Trustee has a legal duty to apply charitable funds within a reasonable time of their receipt but should also hold some money in reserve. Within the Charity we therefore have three funds which form our reserves – the two General Purpose funds and the General Reserves fund. The balances on these, less any commitments, form the total of the Charity's Reserves.

The Corporate Trustee encourages the use of balances and intends that designated funds are spent within a reasonable period of receipt and therefore expects to only maintain a minimum reserve balance to allow the charity to remain operational and to mitigate unforeseen circumstances.

It is necessary to retain reserves over the longer term to:

- Reduce the impact of risks should the levels of income (including fluctuations in the value of investments) significantly reduce such that the Charity cannot meet its obligations.
- Ensure the Charity can cover its ongoing operational costs – these include governance costs such as salaries and audit fees and also fundraising costs.
- Meet the closure or transfer of the Charity's affairs should the need arise.

The Reserves Policy states *The Corporate Trustee aims to retain, as a minimum, a level of reserves sufficient to provide funding for **three months' operational costs** (including governance and fundraising costs) plus a buffer to allow for fluctuations in investment market values.*

Investment Policy and Performance

All investments are made in accordance with guidance issued by the Charity Commission; the Charity's investment manager is CCLA Investment Management Ltd.

The Charity seeks to balance ethical and socially responsible investment and risk. As such, the investment managers appointed by the Charity are restricted from investing directly in the processing and/or manufacture of tobacco products, and the portfolio of investment is widely diversified.

The investment objective is to provide a balance between long term capital growth, security, availability and maximisation of annual income.

At 31 March 2024, the market value of investments managed by the Charity's investment manager, CCLA Investment Management Ltd, was £2,346,000 compared to £2,378,000 at 31 March 2023.

During the financial year 2023/24, Calderdale and Huddersfield NHS Foundation Trust Charitable Funds made a £278,000 unrealised gain on investment assets; this is compared to an unrealised loss experienced in 2022/23 of (£63,000). The Charity also liquidated £310,000.

REFERENCE AND ADMINISTRATIVE DETAILS

Calderdale and Huddersfield NHS Charity	
Registered Charity Number	1103694
Governing Document	The governing document, dated 18 March 2004, is a Trust Deed setting out how the Charity should be operated and incorporates the regulations to which it must abide.
Principal and Registered Office	Calderdale & Huddersfield NHS Foundation Trust Trust Headquarters, Acre Mills, Acre Street, Lindley, Huddersfield, HD3 3EB. T: 01484 344344

Charitable Objects

The object of the Charity is to apply income received from donations and legacies to any charitable purpose or purposes relating to the NHS to benefit the public served by the Trust. The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund and, in designating funds, the Corporate Trustee respects the wishes of donors to benefit patient care and advance the good health and welfare of patients, carers and staff.

The Corporate Trustee confirms that it has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

The longer term aim of the Charity is to continue applying income received from donations and legacies to benefit the public served by the Trust, whilst maintaining minimal levels of reserves.

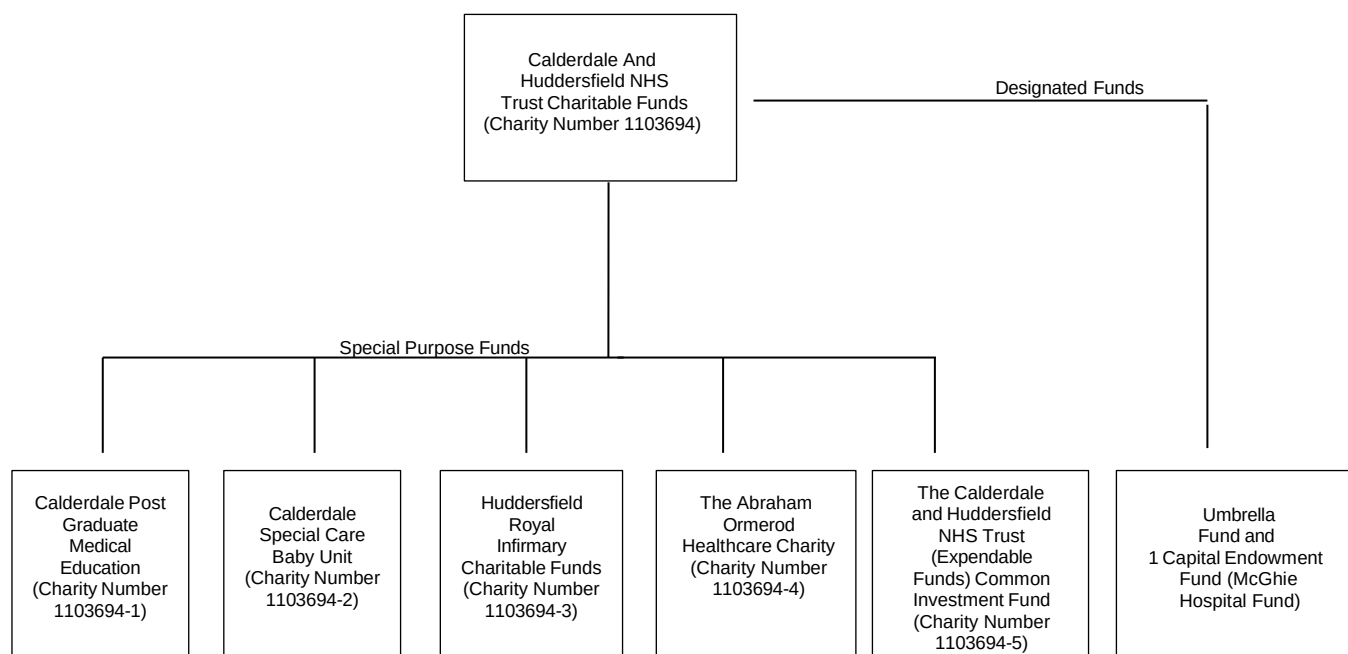
Impact and meeting the Objects

The Charity closely manages all aspects of charitable fund expenditure, reviewing and evaluating outcome and impact across all levels and purposes of funding.

Through ongoing monitoring and gathering of data related to the expenditure of donations, the Charity can showcase its impact through the form of case studies and outcome reporting, all of which is publicly available.

Fund Structure and Linked Charities

Calderdale and Huddersfield NHS Charity comprises of the Umbrella Fund and five Special Purpose Funds. Each of the five special purpose funds (linked charities) shares the same charity number as Calderdale and Huddersfield NHS Charity and has the same Trustee.



The designated funds receive income mainly through legacies and donations. On accepting such income no legal obligation is created as to its expenditure but it is the intention of the Corporate Trustee that any income received into Charitable Funds will be spent in line, as far as possible, with the wishes of the donor. It is to this end, therefore, that separate accounts are kept within the Umbrella fund for each of the designated funds.

The only income which the McGhie Hospital fund attracts is dividends on the capital investment. This fund is a permanent endowment; the income from the capital is to be split equally between the general purpose funds for Calderdale and Huddersfield.

Of the 5 special purpose funds registered with the Charity Commission, Calderdale Post Graduate Medical Education (PGME), Calderdale Special Care Baby Unit (SCBU) and Huddersfield Royal Infirmary also receive income from legacies and donations but have restrictions on where the funds can be spent.

The Calderdale and Huddersfield NHS Trust (Expendable Funds) Common Investment fund is a scheme that is registered with the Charity Commission that allows the Charity to combine the investment and money belonging to a number of funds into one pooled fund.

Each fund has at least one fund manager and funds are grouped by division.

The responsibility for approving expenditure of less than £500 from Charitable Funds has been delegated to the fund manager. For amounts that are greater than £500 further additional approval is required depending on the amount and type of expenditure. This could be a General Manager, Assistant Director of Nursing/Finance or higher level.

Fund Management

Calderdale and Huddersfield NHS Charity makes grants from both its unrestricted and restricted funds. The grants from restricted funds must be used in accordance with the conditions attached to the fund.

Unrestricted fund grants are made from general purpose funds and designated (earmarked) funds.

- **General funds.** These funds are received with no preference expressed by donors. The Charitable Funds Committee invites applications from any member of staff to this fund. Based on their knowledge of the Trust, the Committee agrees funding priorities and scores applications for quality and value for money.
- **Designated funds.** These contain donations where a particular part of the hospital or activity was nominated for support by the donor at the time their donation was made. Whilst their nomination is not binding on the Trustee, the designated funds reflect these nominations. The designated funds are overseen by fund managers who can make recommendations on how to spend the money within their designated area.

Professional Advisors

Principal Professional Advisors

Bankers

National Westminster Bank plc
8 Market Place
Huddersfield
HD1 2AL

Investment Managers

CCLA Investment Management Ltd
One Angel Lane
London
EC4V 4ET

Independent Examiner Advisors

Stirk Lambert & Co Chartered Accountants and Tax

Russell Chambers
61A, North Street
Keighley
West Yorkshire
BD21 3DS

Legal Advisors

Hempsons Solicitors
The Exchange
Station Parade
Harrogate
HG1 1TS

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

Under charity law, the trustees are responsible for preparing a Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees are required to prepare the financial statements in accordance with UK Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

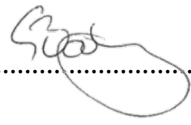
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed (and rules), subject to any material departures disclosed and explained in the financial statements,
- assess the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

The trustees are required to act in accordance with the trust deed (and the rules) of the charity, within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the charity's transactions and disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By Order of the Corporate Trustee

Signed Mrs Helen Hirst, Chair

Signed Mr Gary Boothby, Director of Finance..... Dated 05/11/ 2024

**Independent Examiner's Report to the Trustee of
of Calderdale and Huddersfield NHS Charity**

Independent examiner's report to the trustee of Calderdale and Huddersfield NHS Charity

I report to the charity trustee on my examination of the accounts of Calderdale and Huddersfield NHS Charity (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

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

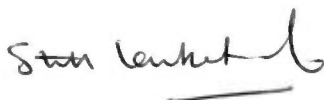
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England & Wales which is one of the listed bodies.

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 Trust 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.



Richard J Hudson FCA
Stirk Lambert & Co
Chartered Accountants
Russell Chambers
61a North Street
Keighley
West Yorkshire
BD21 3DS

13 January 2025

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2023/24

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	2023/24 Total funds £'000	2022/23 Total funds £'000
	Notes					
Income and endowments from:						
Donations and legacies	3	371	6	0	377	187
Charitable Activities	4	0	0	0	0	173
Investments	5	4	0	0	4	4
Other	5	0	0	0	0	0
Total incoming resources		375	6	0	381	364
Expenditure on:						
Raising funds	6	131	11	0	142	136
Charitable activities	7					
Purchase of new equipment		117	115	0	232	487
New building and refurbishment		29	11	0	40	142
Staff education and welfare		47	19	0	66	76
Patient education and welfare		165	2	0	167	126
Contribution to NHS		0	0	0	0	0
Total charitable activities		358	147	0	505	831
Other resources expended		0	0	0	0	23
Total expenditure	8	489	158	0	647	990
Net gains / (losses) on investments	13	275	(9)	12	278	(63)
Net income/(expenditure)		161	(161)	12	12	(689)
Transfers between funds	10	0	0	0	0	0
Net movement in funds		161	(161)	12	12	(689)
Reconciliation of Funds						
Total Funds brought forward		1,424	954	122	2,500	3,189
Total funds carried forward		1,585	793	134	2,512	2,500

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2023/24

BALANCE SHEET AS AT 31 MARCH 2024

	Notes	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total at 31 March 2024 £'000	Total at 31 March 2023 £'000
Fixed assets						
Investments	13	1,445	767	134	2,346	2,378
Total fixed assets		1,445	767	134	2,346	2,378
Current assets						
Debtors	14	114	0	0	114	44
Cash and cash equivalents	15	98	26	0	124	273.35
Total current assets		212	26	0	238	317
Liabilities						
Creditors: amounts falling due within one year	16	(72)		0	(72)	(195)
Net current assets / (liabilities)		140	26	0	166	122
Total assets less current liabilities		1,585	793	134	2,512	2,500
Total net assets		1,585	793	134	2,512	2,500
Funds of the charity	19					
Endowment funds		0	0	134	134	122
Restricted income funds		0	793	0	793	954
Unrestricted income funds		1,585	0	0	1,585	1,424
Total funds		1,585	793	134	2,512	2,500

The accompanying notes form part of these financial statements.

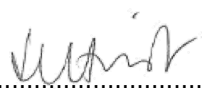
CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2023/24

STATEMENT OF CASH FLOWS AS AT 31 MARCH 2024

	Note	Total at 31 March 2024 £'000	Total at 31 March 2023 £'000
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	18	(465)	(699)
Cash flows from investing and other activities:			
Dividends from investments	5	4	4
Other income	5	0	0
Net cash provided by (used in) investing activities		4	4
Receipt from sale of investments	13	310	500
Net cash provided by financial investment		310	500
Change in cash and cash equivalents in the reporting period		(149)	(195)
Cash and cash equivalents at the beginning of the reporting period	15	273	468
Cash and cash equivalents at the end of reporting period	15	124	273

The notes 1-24 on the following pages form part of these accounts. The financial statements and the accompanying notes were approved by the Board of Directors on 05.11.24 and were signed on its behalf by Gary Boothby, Director of Finance.

Signed  Mrs Helen Hirst, Chair

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2023/24

NOTES TO THE ACCOUNTS

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared under the historic cost convention, except for investments which are included at fair value.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Corporate Trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern.

b) Governance costs

Governance costs are classified as support costs and have therefore been apportioned across charitable activities, after a portion has been allocated to Raising Funds. These costs include costs related to the statutory audit and an apportionment of overhead and other support costs.

The analysis of support costs, including governance costs, is shown in note 9.

c) Structure of funds

Unrestricted income funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of its charitable objectives. Unrestricted funds include designated funds where the donor has made known their non-binding wishes or where the Corporate Trustee, at its discretion, has created a fund for a specific purpose.

Restricted funds are those which are to be used in accordance with specific restrictions imposed by the donor. The Charity has six restricted funds. The restrictions on CRH SCBU, CRH PGME and HRI Special Purpose funds (see note 19) primarily limit any expenditure from these funds to be undertaken for the benefit of the stated purpose contained in the fund title. The fourth and fifth restricted funds are the Abraham Ormerod fund and the Abraham Ormerod Reserve fund. They both have the same restriction, which is that the approved expenditure must, where possible, be for services provided

for the benefit of people in the Todmorden area. The sixth restricted fund is the Covid-19 fund where the grants from NHS Charities Together were allocated.

Endowment Funds are where capital is held to generate income for charitable purposes with no discretion to spend capital. The Charity has one permanent endowment fund, McGhie Hospital.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2023/24

Accounting Policies (continued)

d) Incoming resources

All incoming resources are recognised once the Charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

e) Gifts in kind

Gifts in kind, such as food and care packages are not accounted for when they are accepted and immediately distributed unless a single donation is material.

Gifts of tangible assets such as mattresses and fridges are recognised as a donation at fair value (market price) on receipt and charitable expenditure when they are distributed. Where gifts in kind are held before being distributed to beneficiaries, they are recognised at fair value as stock until they are distributed.

f) Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable; this will be once confirmation has been received from representatives of the estate(s) that probate has been granted, the executors have established that there are sufficient assets in the estate to pay the legacy and all conditions attached to the legacy have been fulfilled or are within the Charity's control.

If there is uncertainty as to the amount of the legacy and it cannot be reliably estimated, then the legacy is shown as a contingent asset until all the conditions for income recognition are met (see Note 20 - Material legacies).

g) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to each category of expense shown in the Statement of Financial Activities. All expenditure is recognised once there is a legal constructive obligation committing the Charity to the expenditure.

h) Irrecoverable VAT

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

i) Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, costs of administration and audit costs. They are allocated to charitable activities, across the funds in proportion to total expenditure, as shown in note 9, after a portion has been allocated to Raising Funds.

j) Fundraising costs

The costs of generating funds are those costs attributable to generating income for the Charity, other than those costs incurred in undertaking charitable activities. These are fundraising costs and they include expenses for fundraising activities and a fee paid to Calderdale & Huddersfield NHS Foundation Trust to pay the salary and overhead costs of the fundraising team – see note 6.

k) Charitable activities

Costs of Charitable Activities comprise all costs incurred in the pursuit of charitable objects of the Charity. These costs comprise direct costs and overhead and support costs.

l) Fixed asset investments

Investments are initially recognised at their transaction value and are subsequently measured at the current market value quoted by the investment analyst, as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation.

The main form of financial risk faced by the Charity is that of volatility in equity markets and investment markets due to wider economic conditions and the attitude of investors to investment risk.

m) Debtors

Debtors are amounts owed to the Charity. They are measured based on their recoverable amount.

n) Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the Charity as they fall due. Cash equivalents are balances held in the deposit account which are very liquid funds and are shown as part of 'Cash and cash equivalents' on the balance sheet. There is no impact on the total funds of the Charity. An analysis of Cash and cash equivalents is provided in note 15.

o) Creditors

Creditors are amounts owed by the Charity. They are measured at the amount that the Charity expects to have to pay to settle the debt.

p) Recognised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or value at date of purchase if later).

2 Prior year comparatives by type of fund

The primary statements provide prior year comparatives in total; this note provides prior period comparatives for the Statement of Financial Activities and the Balance Sheet for each of the three types of funds that the Charity manages.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2023/24

NOTES TO THE ACCOUNTS

2a Unrestricted funds

Statement of financial activity for the year ended 31 March 2024

	2024 £'000	2023 £'000
Income and endowments from:		
Donations and legacies	371	178
Investments	4	4
Total income and endowments	375	182
Expenditure on:		
Raising funds	131	135
Charitable activities		
Purchase of new equipment	117	426
New building and refurbishment	29	122
Staff education and welfare	47	63
Patient education and welfare	165	113
Total charitable activities	358	724
Total expenditure	489	859
Net losses on investments	275	(40)
Net income/(expenditure)	161	(717)
Transfers between funds	0	0
Net movement in funds	161	(717)
Reconciliation of Funds		
Total Funds brought forward	1,424	2,141
Total funds carried forward	1,585	1,424

Balance sheet as at 31 March 2024

	2024 £'000	2023 £'000
Fixed assets		
Investments	1,445	1,327
Total fixed assets	1,445	1,327
Current assets		
Debtors	114	44
Cash and cash equivalents	98	236
Total current assets	212	280
Liabilities		
Creditors: amounts falling due within one year	(72)	(183)
Net current assets / (liabilities)	140	97
Total assets less current liabilities	1,585	1,424
Total net assets	1,585	1,424
Total unrestricted funds	1,585	1,424

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2023/24

NOTES TO THE ACCOUNTS

2b Restricted funds

Statement of financial activity for the year ended 31 March 2024		
	2024	2023
	£'000	£'000
Income and endowments from:		
Donations and legacies	6	9
Charitable Activities	0	173
Total income and endowments	6	182
Expenditure on:		
Raising funds	11	1
Charitable activities		
Purchase of new equipment	115	61
New building and refurbishment	11	20
Staff education and welfare	19	13
Patient education and welfare	2	13
Total charitable activities	147	107
Other resources expended	0	23
Total expenditure	158	131
Net losses on investments	(9)	(17)
Net income/(expenditure)	(161)	34
Transfers between funds	0	0
Net movement in funds	(161)	34
Reconciliation of Funds		
Total Funds brought forward	954	920
Total funds carried forward	793	954

Balance sheet as at 31 March 2024		
	2024	2023
	£'000	£'000
Fixed assets		
Investments	767	929
Total fixed assets	767	929
Current assets		
Debtors	0	0
Cash and cash equivalents	26	37
Total current assets	26	18
Liabilities		
Creditors: amounts falling due within one year	0	(12)
Net current assets / (liabilities)	26	25
Total assets less current liabilities	793	954
Total net assets	793	954
Total restricted funds	793	954

2c Endowment funds

Statement of financial activity for the year ended 31 March 2024

	2024 £'000	2023 £'000
Net Gain / loss on investments	12	(6)
Net income/(expenditure)	12	(6)
Transfers between funds	0	0
Net movement in funds	12	(6)
Reconciliation of Funds		
Total Funds brought forward	122	128
Total funds carried forward	134	122

Balance sheet as at 31 March 2024

	2024 £'000	2023 £'000
Fixed assets		
Investments	134	122
Total fixed assets	134	122
Total assets less current liabilities	134	122
Total net assets	134	122
Total endowment funds	134	122

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2023/24

NOTES TO THE ACCOUNTS

3 Analysis of voluntary income

	Unrestricted funds	Restricted funds	Endowment funds	2023/24 Total funds	2022/23 Total funds
	£'000	£'000	£'000	£'000	£'000
Donations	190	6	0	196	98
Corporate donations			0	-	36
Legacies	181	0	0	181	53
	371	6	0	377	187

4 Analysis of income from charitable activities (NHS Charities Together grants)

	Unrestricted funds	Restricted funds	Endowment funds	2023/24 Total funds	2022/23 Total funds
	£'000	£'000	£'000	£'000	£'000
Stage 3 Long Term Recovery Grant	0	0	0	0	143
Development Grant	0	0	0	0	30
	0	0	0	0	173

5 Total income from operating activities

	Unrestricted funds	Restricted funds	Endowment funds	2023/24 Total funds	2022/23 Total funds
	£'000	£'000	£'000	£'000	£'000
Fixed asset investments UK	4	0	0	4	4
	4	0	0	4	4

The dividends above relate to the McGhie Hospital fund; these are shared equally between both General Purpose funds.

Other Income

Other income is £nil - £nil in 2022/23.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2023/24

NOTES TO THE ACCOUNTS

6 Analysis of expenditure on raising funds

In 2023/24 the Charity continued to use only one investment manager. For the current year, the fee for the COIF Charities Ethical Investment fund is 0.60% which is charged annually based on the capital balance (2022/23: 0.60%).

6 Analysis of expenditure on raising funds

	Unrestricted funds	Restricted funds	Endowment funds	2023/24 Total funds £'000	2022/23 Total funds £'000
	£'000	£'000	£'000	£'000	£'000
Fundraising Costs	131	11	0	142	132
Support Costs	-	0	0	-	4
	131	11	0	142	136

The fundraising costs above include staff costs, memberships, marketing and resources and other fundraising event costs.

7 Analysis of charitable expenditure

The Charity made grant support available to Calderdale and Huddersfield NHS Foundation Trust and Locala Community Partnership for the purchase of equipment and contributions for staff and patient education, amenities, and welfare.

	Grant funded activity			Support costs			Total 2023/24			Total 2022/23
	Unrestricted funds £'000	Restricted funds £'000	Total funds £'000	Unrestricted funds £'000	Restricted funds £'000	Total funds £'000	Unrestricted funds £'000	Restricted funds £'000	Total 2023/24 £'000	Total 2022/23 £'000
Purchase of new equipment	106	109	215	11	6	17	117	115	232	487
New building and refurbishment	26	11	37	3	-	3	29	11	40	142
Staff education,welfare and amenities	43	18	61	4	1	5	47	19	66	76
Patient education,welfare and amenities	150	2	152	15	-	15	165	2	167	126
	325	140	465	33	7	40	358	147	505	831

The Charity also made available grant support of £0 (2022/23: £23,000) – this was for Age Concern Todmorden and Todmorden Food Drop In Service.

8 Analysis of grants

The main beneficiary of the Charity is the related party, Calderdale and Huddersfield NHS Foundation Trust, but grants are also made to Locala Community Partnership. The Corporate Trustee operates a scheme of delegation through which all grant funded activity is managed by fund managers responsible for the day-to-day disbursements from their designated funds in accordance with the directions set out in the Charity standing orders and standing financial instructions.

	2023/24 £'000	2022/23 £'000
Raising funds	142	136
Grants made:		
NHS Foundation Trust	505	831
Locala Community Partnership	0	0
	505	831
Other Resources Expended	0	23
Total resources expended	647	990

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2023/24

NOTES TO THE ACCOUNTS

9 Allocation of governance and support costs

Support and overhead costs are apportioned to charitable activities according to the value of transactions that have occurred within each activity in the year. Governance costs are those support costs which relate to the strategic and day to day management of the Charity.

	Raising Funds	Charitable Activities	2023/24 Total	2022/23 Total
	£'000	£'000	£'000	£'000
Support and governance costs				
Financial services	0	22	22	29
Salaries and related costs	0	15	15	5
External and internal audit costs	0	3	3	4
Establishment costs	0	0	0	1
	0	40	40	39

	Unrestricted funds	Restricted funds	Endowment funds	2023/24 Total	2022/23 Total
	£'000	£'000	£'000	£'000	£'000
Support and governance costs					
Raising funds	0	0	0	0	4
Charitable Activities	33	7	0	40	35
	33	7	0	40	39

	Unrestricted funds	Restricted funds	Endowment funds	2023/24 Total	2022/23 Total
	£'000	£'000	£'000	£'000	£'000
Support and governance costs for charitable activities					
Financial services	16	6	0	22	26
Salaries and related costs	11	4	0	15	5
External and internal audit costs	2	1	0	3	3
Establishment costs	0	0	0	0	1
	29	11	0	40	35

Apportionment of support costs across charitable expenditure	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Financial services	10	3	7	2	0	22	26
Salaries and related costs	7	2	5	1	0	15	5
External and internal audit costs	3	-	-	-	0	3	3
Establishment costs	-	-	-	0	0	0	1
	20	4	12	3	0	40	35

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2023/24

NOTES TO THE ACCOUNTS

10 Transfers between funds

There were no transfer between funds in 2023/24 (2022/23: nil).

11 Analysis of staff costs

The Charity does not directly employ any members of staff. The administration and fundraising are carried out by staff from the Trust and recharged to the Charity.

None of these staff received any other employee benefits in either year and nor did any individual receive employee benefits (excluding employer pension costs) above £60,000.

£'000	2023/24		2022/23		2023/24		2022/23
	Salaries	ER Pension/ ERS NI	Salaries	ER Pension/ ERS NI	Total	Total	
Admin	31	9	31	4	40	35	
Fundraising	99	24	91	22	123	114	
	130	33	122	26	162	148	

12 Auditor's / External Examiners remuneration

The External Examiners remuneration of £1,620.00 - inclusive of VAT 2022/23: £4,051 KPMG – inclusive of VAT) related solely to the statutory audit, with no other additional work undertaken 2022/23.

13 Fixed asset investments

All investments are made in accordance with the guidance issued by the Charity Commission. The current investments are managed by CCLA.

Funds are either invested in the stock exchange, other securities or held to gain interest in the bank. The Charity's investment objective remains the same, that is, to provide a balance between long term capital growth, security, availability, and maximisation of annual income.

All investments are carried at their fair value.

Movement in year

	2023/24 £'000	2022/23 £'000
Market value at 1 April	2,378	2,941
Add : additions at cost	0	0
Less : disposals at market value and in year gain/(loss) on disposal	(310)	(500)
Add/Less : gain/loss on revaluation	278	(63)
Add : gain/(loss) on in year disposals	0	0
Less : movements in broker held bank accounts	0	0
Market value at 31 March	2,346	2,378

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2023/24

NOTES TO THE ACCOUNTS

Fixed asset investments (cont.)

Investments in common investment funds

	Units held at 31 March 2024	31 March 2024 total £'000		Units held at 31 March 2023	31 March 2023 total £'000
CCLA Investments Management Ltd			CCLA Investments Management Ltd		
COIF Charities Ethical Investment Fund			COIF Charities Investment Fund		
Accumulation units	432,074	2,211	Accumulation units	485,093	2,256
Income units	43,332	134	Income units	43,332	122
	475,406	2,346		528,425	2,378

Risk Strategy in terms of investments held with investment managers

In line with the investment objectives of the Charity, it is essential that the correct balance of risk and rewards is conveyed to the Investment Managers running the Charity portfolios.

The view of the Charitable Funds Committee is that risk levels should be based on Low and Medium risk.

Low risk

The Charity is prepared to accept a small degree of short-term volatility, in the hope of producing slightly higher returns. The Charity seeks to reduce the risk of returns being exceeded by inflation, while retaining a consistent pattern of returns and accepts the possibility of frequent but minor fluctuations in capital value.

Medium risk

The Charity is prepared to accept risk of some short-term volatility in the pursuit of returns over the medium to long term which should maintain capital after the effects of inflation and is aware that more significant fluctuations in capital are possible.

Liquidity risk

This is anticipated to be low as the Fund holds a diversified portfolio but one biased towards real assets including global equities, property and infrastructure, and with only modest exposure to bonds and cash.

Currency risk

There is an element of currency risk as there are some overseas equities within the portfolio, but these should be minimal as the portfolio is diversified.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2023/24

NOTES TO THE ACCOUNTS

14 Analysis of debtors

	31 March 2024 £'000	31 March 2023 £'000
Debtors under 1 year		
Other debtors	114	44
Total	114	44

Other debtors represent any sums owed to the Charity by a related party, Calderdale and Huddersfield NHS Foundation Trust, for income collected by the Trust on behalf of the Charity of £2,400 - 2022/23: £6,000, donations received but not banked until April 2024 of £601 2022/23: £3,000 and also a legacy notified but not yet received of £111,000.
- 2022/23: £35,000.

15 Analysis of cash and cash equivalents

	31 March 2024 £'000	31 March 2023 £'000
Analysis of cash at bank		
National Westminster current account	0	0
Short term investments and deposits		
National Westminster deposit account	124	273
Total	124	273

16 Analysis of liabilities

	31 March 2024 £'000	31 March 2023 £'000
Creditors under 1 year		
Other creditors	(72)	(195)
	(72)	(195)

Other creditors mainly represent sums owed by the Charity to a related party, Calderdale and Huddersfield NHS Foundation Trust of £54,000 - 2022/23: £188,000, for costs incurred by the NHS Foundation Trust on behalf of the Charity in the furtherance of the Charity's objectives. It also includes the cost of items or services received but not yet invoiced or paid of £18,000 - 2022/23: £7,000.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2023/24

NOTES TO THE ACCOUNTS

17 Provisions for liabilities and charges

The Charity does not have any provisions for liabilities and charges and, as such, has not disclosed any such liabilities and charges in the Statement of Financial Activities.

18 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	31 March 2024 £'000	31 March 2023 £'000
Net income/(expenditure) for 2023/24 (as per SOFA)	12	(689)
Adjustments for:		
(Gains)/losses on investments	(278)	63
Dividends from investments	(4)	(4)
Other income	0	0
(Increase)/decrease in debtors	(70)	(40)
Increase/(decrease) in creditors	(124)	(29)
Net cash provided by (used in) operating activities	(465)	(699)

19 Analysis of charitable funds

	Balance at 31 March 2023 b/fwd	Incoming resources	Resources expended	Transfers	Gains and losses	Balance at 31 March 2024 c/fw
	£'000	£'000	£'000	£'000	£'000	£'000
Endowment						
McGhie hospital	122	-	-	-	12	134
	<u>122</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12</u>	<u>134</u>
Restricted						
CRH SCBU	14	6	(5)	-	-	15
CRH PGME	15	-	(1)	-	-	14
HRI special purpose fund	10	-	(7)	-	-	3
Covid 19 fund	182	-	(34)	-	-	148
Abraham Ormerod day hospital	173	-	(111)	-	-	62
Abraham Ormerod reserve	560	-	-	-	(9)	551
	<u>954</u>	<u>6</u>	<u>(158)</u>	<u>-</u>	<u>(9)</u>	<u>793</u>
Unrestricted						
Unrestricted funds	<u>1,424</u>	<u>375</u>	<u>(489)</u>	<u>-</u>	<u>275</u>	<u>1,585</u>
Total	<u>2,500</u>	<u>381</u>	<u>(647)</u>	<u>-</u>	<u>278</u>	<u>2,512</u>

All the unrestricted funds are designated funds and are available for any charitable purpose relating to the NHS but are mainly for the stated purpose contained in the fund title. This is in recognition of the non-binding wishes of donors when making their generous gifts.

In the interests of accountability and transparency a complete breakdown of all designated (earmarked) funds is available upon written request.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2023/24

NOTES TO THE ACCOUNTS

20 Material legacies

Legacy income is accounted for as incoming resources in the Statement of Financial Activities either upon receipt or where the legacy is probable. Material legacies are those which have been notified as at 31 March 2023 but not recognised as incoming resources in the Statement of Financial Activities due to the conditions for recognition not being met.

Material legacies as at 31 March 2024

Notification received from	Date notification received	2023/24	Notification received from	Date notification received	2022/23
		Estimated value of legacy £'000			Estimated value of legacy £'000
n/a	n/a	0	n/a	n/a	0
		0			0

21 Outstanding Approvals

Expenditure that has been approved internally but not yet delivered or services not yet provided has been summarised below.

Outstanding Expenditure Approvals as at 31 March 2024

Fund Manager	2023/24	2022/23
	Estimated value £'000	Estimated value £'000
Calderdale & Huddersfield NHS Foundation Trust	417	815
	417	815

22 Related party transactions

Calderdale and Huddersfield NHS Foundation Trust is the main related party to the Charity. Payments to creditors are made through the Trust and reimbursed from the Charitable Funds. The Trust paid £589,824 - 2022/23: £917,476 on behalf of the Charity.

During the year, no donations were received from Calderdale and Huddersfield Solutions Limited, a wholly owned subsidiary of Calderdale and Huddersfield NHS Foundation Trust – 2022/23: £0.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2023/24

NOTES TO THE ACCOUNTS

23 Trustees' remuneration, benefits and expenses

During the year, no Board Member of the Trust received either remuneration or expenses and none of them, or key management staff, has undertaken any material transactions with the Calderdale and Huddersfield NHS Foundation Trust Charitable Funds. There were also no Trustee indemnity insurance costs during the year.

24 Role of volunteers

Our fund managers are, in effect, volunteers. There are about 200 Trust staff members who manage how the Charity's designated funds should be spent. Each fund manager has been delegated responsibility for approving expenditure of less than £500.

Accounts



**TOGETHER WE MAKE A
DIFFERENCE**

Calderdale and Huddersfield
NHS Charity
Annual Report and Accounts 2022-23



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A message from our Chair Helen Hirst



I am delighted to share our Calderdale and Huddersfield NHS Charity Report for 2022-23.

I want to sincerely thank our communities for their remarkable generosity in supporting Calderdale and Huddersfield NHS Charity through donations, support and volunteering.

As Chair, I am continually in awe of how enthusiastic and motivated our supporters are to help us. No matter the size, every donation is sincerely appreciated.

Thanks to the generosity of our donors and supporters, we have been able to enhance patient care and experience, continue to support our colleagues' wellbeing and fund projects and initiatives.

In this report, you will see some examples of projects and initiatives our charity has funded, including the mobilisation of a dedicated Men's Cancer Support Group, the opening of the Rainbow Community Hub and the installation of a beautiful Tree of Memories at Calderdale Royal Hospital.

The Trust Board heard, at a recent meeting, about the impact the charity has on recently bereaved young people through the donation of memory boxes. There are many many more areas where people are benefitting from your generosity so whatever part you have played in supporting Calderdale and Huddersfield NHS Charity, thank you for helping to make a very big difference.

A handwritten signature in black ink, appearing to read 'Helen Hirst'.

Helen Hirst, Chair

ABOUT US

Calderdale and Huddersfield NHS Charity is the official charity of Calderdale and Huddersfield NHS Foundation Trust.



Our Mission

Our mission is to support and fund initiatives beyond the remit and capacity of the NHS – to enhance care and experience on behalf of our patients and communities we serve.

We want every patient at Calderdale and Huddersfield NHS foundation Trust to have the best experience.

We raise funds to make a real difference to all who use our hospital and community services.

Our Objectives

Our objectives focus on how we deliver our charity services and operations:

- To improve patient experience
- To provide equipment, services and resources over and above NHS funding
- To support the health and wellbeing of NHS colleagues at CHFT
- To provide the best donor experience we can and engage our communities in achieving our mission

The Calderdale and Huddersfield NHS Charity team is a small, dedicated team with many years of expertise and experience between us.

This report highlights the impact of the charity's work and the difference it has made to our hospitals and community.

We could never have achieved this without the remarkable efforts of fundraisers, donors, supporters, volunteers and dedicated staff.



Our Team



Emma Kovaleski
Charity Manager



Carol Harrison
Charitable Funds Manager



Emily Overend
Communications & Marketing Assistant



Emma-leigh Quinn
Fundraising & Engagement Coordinator

Our Committee

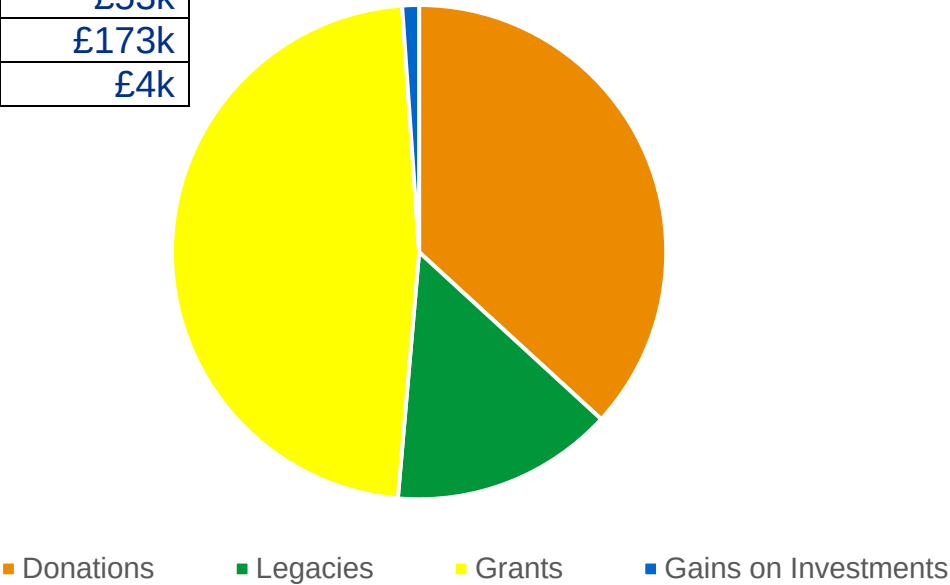
Calderdale and Huddersfield NHS Foundation Trust is the corporate trustee, and its board members have devolved responsibility for the on-going management of the Charity to the Charitable Funds Committee. The Members of the Charitable Funds Committee in the financial year ending 31 March 2022 were as follows:

Name	Role	Date Commenced / left CHFT
David Birkenhead	Executive Medical Director	
Gary Boothby	Executive Director of Finance	
Kirsty Archer	Executive Director of Finance (joint)	1.10.2022 start
Ellen Armistead	Executive Director of Nursing / Deputy Chief Executive	to 30.06.2022 (left)
Lindsay Rudge	Executive Director of Nursing	01.06.2022 start
Philip Lewer	Chair	Left 30.06.22
Helen Hirst		From 01.07.2022
Richard Hopkin	Non-Executive Director	Left 31.08.22
Peter Wilkinson	Non-Executive Director	
Nigel Broadbent	Non-Executive Director	From 01.09.2022
Jo Kitchen	Council of Governors' Representative	
Adele Roach	REN Representative	

Our Year in numbers

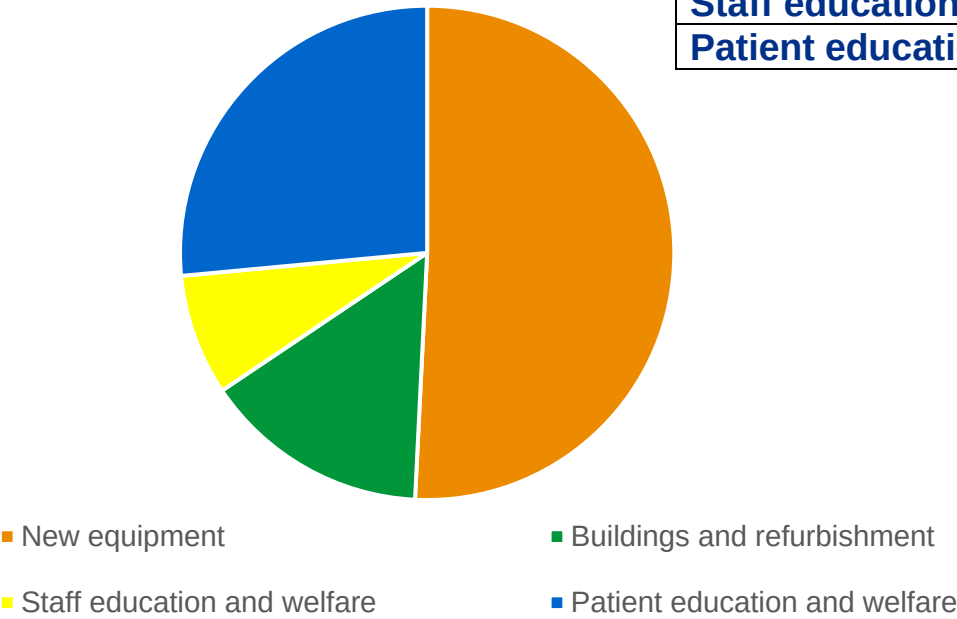
INCOME

Donations	£134k
Legacies	£53k
Grants	£173k
Investment income	£4k



EXPENDITURE

New equipment	£487k
Buildings and refurbishment	£142k
Staff education and welfare	£76k
Patient education and welfare	£126k



Highlights and Achievements

Thanks to the incredible generosity and kindness of our community, we raised more than £364k together this year.

Our supporters and donors are our greatest strength, and we feel so grateful to have had such an amazing amount of support from our communities during the year. Here are some highlights of the year.

April 2022

In April we were delighted to support the **Calderdale Eye Clinic** to open their new service, a sensory room. This additional space provided a sensory room to support learning disabilities, a comfort room so that the team can listen to and support patients and a CVI room where the team can register sight impaired adults and children.

This room is all about making patient experience better and make them feel comfortable whilst going through what might be a distressing situation.

May 2022

May saw the installation of our **Tree of Memories** at Calderdale Royal Hospital. Each leaf can be engraved with a name or short personal message in return for a donation. Our Tree of Memories offers a meaningful way for people to remember their loved ones whilst supporting the great care given at CHFT.

A very big thank you to students of **Crossley Heath Grammar School** in Halifax, who were inspired by our Imagination Appeal to enhance the MRI experience at Calderdale Royal Hospital. Students held a non-uniform day and bake sale in support of the Charity.

June 2022

June was a fun filled month for us, starting off with our first annual **Hospital 10km Walk**.

Colleagues, their families and our supporters, along with some 4-legged furry friends walked from Calderdale Royal Hospital to Huddersfield Royal Infirmary. The team atmosphere and enthusiasm was outstanding.

At the end of the month, the Lindley Community Group invited us to be part of their **Lindley Carnival Weekend**. This was an amazing interactive weekend where we made local connections and heard some wonderful stories from individuals who access the great care offered by CHFT.

July 2022

July was filled with cake, cups of tea, fundraising games and tea parties. A special thanks to **Spring Cottage Nursery** on our Huddersfield Royal Infirmary site and **Growing Minds Day Nursery** for hosting their own tea parties as a way of say thanks to our amazing local NHS services and colleagues.

From Intensive Care Unit (ICU) to Coast 2 Coast, an amazing fundraiser of ours, Robert Freeman challenged himself to walk 192.2 miles over 7 days. This walk is a famous British hike from St Bees to Robin Hood's Bay. Robert completed this challenge in aid of our ICU team as a way of saying thanks for saving his life numerous times.

Our online presence continued to grow and in July, we hit **1,000 followers** on Twitter.



August 2022

August saw the start of our **Children's Ward One Million Steps Challenge**. This was a fun and exciting challenge in which individuals who signed up had to complete one million steps in three months.

The Charity Team were supported at a local fundraising event, held at Slaithwaite Cricket Club.

The **Cricket Family Fun Day** was mobilised by Tom and Natasha to raise funds for CHFT Charity and 4Louis in memory of their son Freddie, who was born asleep in October 2021.



September 2022

September was a busy but exciting month for the Charity Team, starting off with a fun filled weekend taking part in the **Yorkshire 3 Peaks** and **Great North Run**.

Lots of work from behind the scenes finally came to light this month where we were able to offer our colleagues free tickets to a football match between **Huddersfield Town and Blackpool**. We were able to bring just over 1,000 colleagues with us to watch the football and accept a donation from the club as a thanks for all the hard work our amazing colleagues do to care for people within our community.

September was known as **Prevention of Delirium** month, this is where we worked with our Enhanced Care Support Team to raise awareness and funds for our patients with delirium. We held numerous events throughout the month, which included a sponsored bike ride, bake sales and hosting a 'dementia bus' for colleagues to understand more about living with dementia..



October 2022



October saw a spook-tacular announcement of our first ever Virtual Pet Show, **Paws and Pumpkins**, which was a huge success.

October also saw the installation of our **picnic table and two benches** over at our Acre Mills site for our colleagues – this was part of our project that supports staff wellbeing.

We'd like to say a huge thanks to **Spring Grove School** for helping us by supplying knitted blankets, hats and boots for our Neonatal Baby Unit.

November 2022

November was a brilliant month for us; full of award ceremonies, funding applications and fundraising events. Emily Overend, our Marketing and Communications Assistant became a finalist at our **CHuFT Award** for Rising Apprentice and had the pleasure of attending the award ceremony. The CHFT Charity Team also had the delight of being nominated for best **Marketing Campaign** of the Year at the **Calderdale Community Foundation Awards**.

Colleagues from the **Palliative Care Team** – Anthony Thomas, Adam Norton and Alex Goodwin - took it upon themselves to complete Movember. Their fundraising goal was to raise funds to improve holistic experience for palliative patients. Also, our amazing **Appointment Centre** organised a dress down/wear pink day as part of Breast Cancer Awareness month – these funds went towards enhancing cancer patients' care and experience.

Andrea Marren, Health Care Assistant on Ward 14, came up with the idea of hosting a weekly raffle for patients staying on the ward. The raffle has been a terrific success, helping make a patients stay in hospital a little less stressful



December 2022



The Festive season was upon us and we couldn't wait to spread the Festive cheer, starting off by decorating the Charity office as a **Festive Pop-Up Shop**. Throughout December, we hosted **Festive Markets** between Huddersfield Royal Infirmary and Calderdale Royal Hospital. This is where we invited local small businesses to sell their products. We also invited **local school choirs** in each hospital to sing some festive songs to our patients.

Our colleagues went **bake sale** crazy in order to raise some vital funds for their area of work. We had a total of five different bake sales happening throughout the month.

We were able to support those who were an inpatient during the festive period, through a range of **donations** into our charity office from local businesses and supporters. A huge thanks to Porky Penguin, Happy Adventures Preschool, Wishing Well Private Day Nursery, ALB Group and many more for their generous donations.

We continued to work closely with the Trust's Enhanced Care Support Team. In January, we were able to support the team by funding **Enhanced Care Resource Bags**. These are distraction bags that are designed to be therapeutically engaging to help with our dementia patients.

Kirklees College sports department held a 9-a-side football tournament and bake sale. This was held in memory of a colleague, Sarah, who sadly passed away in November 2022.

We would like to say a special thanks to everyone that took part in raising the amazing amount of £710 in aid of CHFT Charity.



February 2023

A new year meant exciting meetings with different businesses, community groups and local schools. This included a meeting with **Huddersfield Town FC** to understand how we can continue to work in partnership.

Thanks to recent donations into our Accident and Emergency (A&E) Fund, we were able to fund **A&E Care Bags**. These bags are for children, young people and adults with Learning Disabilities/Autism who find waiting in A&E difficult. The Care Bags can also support the patient whilst going through tests and investigations.



March 2023

In March, we spent time working alongside our **Children's Ward** to understand how we can continue to support parents of our youngest patients.

From feedback the Children's Ward received, we funded a range of Hygiene Packs. These include shower gel, shampoo, tooth brush, ear plugs, sanitary products and many more items to help make a stay less stressful and support each parent whose child is admitted into hospital.

Throughout March, we held **Spring Markets**, inviting small local businesses into our hospitals to sell their items to our colleagues, patients and visitors.



The difference you made

Here are some examples of how our supporters have made a huge difference to our patients and colleagues.

Making a visit to hospital easier for neurodiverse families

In February 2023, thanks to your generous donations, we were able to fund A&E Care Bags. These care bags are for children, young adults and adults with learning disabilities/autism who would find waiting in Accident and Emergency difficult. The Care Bags can also support the patient through tests and investigations whilst in the department.



Items included inside a care bag:

- Ear defenders
- Tactile objects
- Colouring book
- Crayons
- An easy read leaflet about A&E

The picture on the front of the Care Bag was designed by an individual who has a learning disability/autism following a competition with our local self-advocates and Project Search. Roy Hays, expert by experience and Lead the Way Ambassador and a member of our Enhanced Learning Disability Pathway Group, chose the winner.

The Care Bags were launched on Monday 27th February 2023 and have proven to be successful. Jack, aged 6, has autism and was one of our first patients to receive a care bag. Jack's mum, Sammy said: ***"Thank you so much for taking the time to complete a positive hospital visit with me and Jack this morning, it was such a great experience for us both. The care bag is fantastic with a lovely selection of sensory supporting toys, this would certainly help make a visit to hospital easier for neurodiverse families."***

We are over the Rainbow with the new Rainbow Community Hub

The Rainbow Child Development Service at Calderdale and Huddersfield NHS Foundation Trust provides vital support for children and young people aged 0-18 years with complex needs, development delay and disabilities.





When the service had to be relocated to a new centralised location, the Charity brought the new Rainbow Community to life by funding the added extras to make the building extra special, like a sensory room, garden space and new play and distraction equipment.

Thanks to amazing supporters and donors, the Charity was able to contribute over £80,000 to the enhancements within the new premises.

This Hub's Clinical Nurse Manager, Katie Booth, said: "We are very proud of everything this amazing facility has to offer and feedback from our families, who helped to design it with us, has been terrific. A huge thanks to CHFT Charity for all their continued help and support."



We are a proud member of NHS Charities Together and were delighted to receive £173k in grant funding during 2022/23.

Stage 3 Long Term Recovery Grant - £143k awarded.

Development Grant - £30k awarded.

Delivery of projects supported by the grants monies received from NHS Charities Together will take place in 2023/24

Looking Ahead

During the year we have continued to develop and grow as an organisation to support Calderdale and Huddersfield NHS Foundation Trust and our local community for many years to come. We have an exciting future ahead of us, to continue our development and here are some key areas of focus for our Charity:

We will develop mutually beneficial partnerships

We will identify ways in which we can work more closely together with local businesses, community groups, schools and other local charities, developing meaningful and impactful partnerships.

We will work in collaboration

With CHFT colleagues to ensure donations and charitable funds are well spent, meeting the objectives of our charity and making a positive difference to patient experience and colleague wellbeing. We will evaluate impact and outcomes and share learning and insight from the grants we provide.

We will refresh and renew our brand

We will enlist the support of a brand agency to help take the charity brand to the next level.

We are sustainable for the future

We will develop a longer term fundraising plan, to understand the charities potential or growth and future sustainability. Alongside this we will adopt modern database systems to manage all aspects of fundraising and communications.

We maximze opportunities to learn

We will continue to work closely across the NHS Charity sector and play an active part as a member charity of NHS Charities Together.

We are efficient and effective

We will review the charity grant funding operations to maximise opportunities to make an amazing difference.



**NHS**

Calderdale and Huddersfield
NHS Foundation Trust

Thank you!

"Your support will
help us to keep
improving facilities
for colleagues and
patients."

Give back to your local Trust today.
Donate at www.chftcharity.co.uk



Registered with
**FUNDRAISING
REGULATOR**

compassionate
care

Governance

Role and Responsibilities

The Charity has a Corporate Trustee: Calderdale and Huddersfield NHS Foundation Trust, governed by the law applicable to Trusts, principally the Trustee Act 2000 and the Charities Acts 2011. The NHS Foundation Trust Board devolved responsibility for the on-going management of funds to the Charitable Funds Committee which administers the funds on behalf of the Corporate Trustee. Details of the members of the Charitable Funds Committee during 2022/23 can be found on p4 of this report.

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 Charity.

Non-Executive Members of the Trust Board are appointed by the Council of Governors whilst Executive members are subject to recruitment by the NHS Foundation Trust Board. Members are not individual trustees under Charity Law but act as agents on behalf of the Corporate Trustee.

As Trustees, all are required to ensure that:

- the income of the Charity is applied with complete fairness between the persons who are properly qualified to benefit from it,
- they act reasonably and prudently regarding any decisions made in respect of the Charity,
- they exercise the same degree of care in dealing with the administration of the funds as that of a prudent business person would exercise in managing his or her own affairs or those of someone else for whom he or she was responsible,
- they are able to demonstrate that its charitable aims are for the public benefit.

Members of the Board who served during the financial year ending 31 March 2023 were as follows:

Name	Role	Date Commenced / left CHFT
Professor Brendan Brown	Chief Executive	
Rob Aitchison	Deputy Chief Executive	14.11.2022
David Birkenhead	Executive Medical Director	
Gary Boothby	Executive Director of Finance	
Kirsty Archer	Executive Director of Finance (joint)	1.10.2022 start
Ellen Armistead	Executive Director of Nursing / Deputy Chief Executive	to 30.06.2022 (left)
Lindsay Rudge	Executive Director of Nursing	01.06.2022 start
Suzanne Dunkley	Executive Director of Workforce and Organisational Development	
Jo Fawcus	Chief Operating Officer	Left 9.10.2022
Philip Lewer	Chair	Left 30.06.22
Helen Hirst		From 01.07.2022
Karen Heaton	Non-Executive Director	
Richard Hopkin	Non-Executive Director	Left 31.08.22
Andy Nelson	Non-Executive Director	
Denise Sterling	Non-Executive Director	
Peter Wilkinson	Non-Executive Director	
Alastair Graham	Non-Executive Director	Left 31.05.22
Tim Busby	Non-Executive Director	From 01.06.2022
Nigel Broadbent	Non-Executive Director	From 01.09.2022

The Charitable Funds Committee is required to:

- Ensure that Charitable Fund expenditure is approved in line with the Trust's Scheme of Delegation and Standing Financial Instructions,
- Update and maintain Charitable Fund policies and procedures in accordance with Charity Commission guidance,
- Receive and review regular reports on Charitable Fund income and expenditure and on the investment of the Charity's funds,
- Ensure that the Trust's Charitable Funds are established and operated in accordance with relevant law,
- Approve the establishment of new designated funds on behalf of the Corporate Trustee,
- Ensure that audited accounts are completed, submitted to the Charity Commission and made available to the public,
- Ensure that policies and procedures are in place, which are in line with the Trust's Standing Financial Instructions and best practice elsewhere, to manage the investment of the Charity's funds,
- Support the development and growth of the Charity,
- Review and develop the Charitable Funds' Strategy.

Compliance

Calderdale and Huddersfield NHS Charity complies with the provisions of the Data Protection Act (2018) and the General Data Protection Regulations (2018) in so far as they apply to the operations of the Charity. There is a Privacy Policy in place which is available on the Charity website. During 2022/23 there were no reported breaches. Calderdale and Huddersfield NHS Charity additionally is registered and complies with the Code of Fundraising Practice.

Our **Fundraising Promise** aligns with the Code of Fundraising Practice and the Charity's social purpose to support those that need us, when they need us, and to do so with integrity and pride. A copy can be found on the Charity website.

The Fundraising team provides guidance, information, support and training wherever possible to ensure our fundraisers and volunteers have a rewarding experience and carry out their fundraising activities in a way that is legal, open, honest and respectful.

Supporters fundraising 'in aid of' Calderdale and Huddersfield NHS Charity are encouraged to register with the Fundraising team, where they will be given guidance and asked to sign a Fundraising Agreement, where appropriate. A letter of authority is also issued as required.

By signing up to fundraise in aid of Calderdale and Huddersfield NHS Charity, supporters agree to comply with our policy as well as the Fundraising Regulator's Code of Fundraising Practice. Wherever possible the Charity undertakes monitoring to ensure compliance. This includes regular contact with known supporters and reviewing fundraising materials published citing Calderdale and Huddersfield NHS Charity as the beneficiary of fundraising activities.

Calderdale and Huddersfield NHS Charity is proud to be registered with the Fundraising Regulator and received no complaints through this regulatory body in 2022/23.

Risk Management

The Corporate Trustee is responsible for:

- Keeping complete and up to date accounting records which disclose with reasonable accuracy at any time the financial position of the funds held on trust, to enable it to ensure that the accounts comply with requirements in the Charities Act 2011,
- Establishing and monitoring a system of internal control,
- Establishing arrangements for the prevention and detection of fraud and corruption.

Internal risks are minimised by the implementation of procedures and systems, which are designed to provide assurance against misstatement or loss and are reviewed periodically. They include:

- Delegation of authority and segregation of duties,
- Authorisation of all transactions and projects,
- Identification and management of risks,
- Regular reports by Audit Yorkshire (which provides an Internal Audit function).

Principal Risks:

- Fall in income from donations,
- Fall in investment market value.

The Charity has a Risk Register which records strategic and operational risks. Every risk is assessed against a matrix which measures likelihood and impact, both before and after mitigations have been applied, and a target risk score. Risks are added as they are identified and archived once they have reached their target score for a given period.

Complaints

Details about how to contact the Charity to make a complaint, alongside details of the Charity Commission and Fundraising Regulator can be found on the Charity website. During 2022/23 the Charity did not receive any complaints.

Charity Sector Governance and Partnerships

The Charity is regulated by the Charity Commission and is a member of the Fundraising Regulator, the self-regulatory scheme for fundraising in the UK. By being a member of the Fundraising Regulator the Charity has committed to its principles which are:

- We are committed to high standards
- We are honest and open
- We are clear
- We are respectful
- We are fair and reasonable
- We are accountable

The Charity has also documented a Fundraising Promise which can be found on the Charity website.

In addition, Calderdale and Huddersfield NHS Charity is one of over 240 NHS charities in England and Wales who are eligible to join the NHS Charities Together. As a member charity we have the opportunity to benchmark our fundraising activity with our peers, discuss matters of common concern and exchange information and experiences and to participate in conferences and seminars which offer support and education for our staff and trustees.

Governance Review

Our Committees

The Corporate Trustee designated responsibility for the overall strategic and governance of the Charity to the Charitable Funds Committee. The Charitable Funds Committee meets four times a year to ensure the proper management of funds, and these are spent in accordance with the wishes of the donor and the Objects of Calderdale and Huddersfield NHS Charity.

Public Benefit

The Corporate Trustee has a duty to comply with Section 17 of the Charities Act 2011 which outlines the Charity Commission's general guidance on public benefit. The Trustee confirms that this requirement is strongly embedded within the procedures for approving funding applications and spending plans and that Calderdale and Huddersfield NHS Charity has fulfilled the public benefit requirement.

As part of operational management the Trustee, Charitable Funds Committee, Operations Sub Committee and Charity Management team ensure that all funding applications and spending plans contain identifiable public benefits that are clear and meet the charitable objects of Calderdale and Huddersfield NHS Charity by supporting any NHS charitable purpose relating to Calderdale and Huddersfield NHS Foundation Trust and its patients. Calderdale and Huddersfield NHS Charity's strategic goals and the public benefit requirement are satisfied through funding a range of projects, examples of which can be found listed elsewhere in this Report under each of our priority areas.

Reserves Policy

The Charity reviewed and agreed a new Reserves Policy in February 2023 which applies to restricted and unrestricted funds. The Reserves Policy will be reviewed annually by the Charitable Funds Committee. Further detail can be found below.

Financial Review

Income

In 2022/23 the total incoming resources amounted to £364,000. This is a decrease of £70,000 on the previous year's balance of £434,000; this was due to increases in legacies (£52,000) and charitable activities income (£173,000) which were then offset by a decrease in donations (£295,000).

The total expenditure of the Charity exceeded the income received by £626,000. In addition, there was a negative movement of £63,000 arising from the revaluation of investment assets. As such, there was an overall decrease in the funds of £689,000 to £2,500,000.

Expenditure

In 2022/23 the Charity spent £831,000 on charitable activities; this includes an allocation of the support costs that the Charity incurred in the administration of the fund of £35,000 comprising costs for Financial Services support, External Audit and other establishment costs which include online giving fees and printing and stationery costs.

The Charity also incurred costs of £136,000 in raising funds and £23,000 in other resources expended.

Going Concern

The accounts have been prepared on a going concern basis. At the end of the financial year Calderdale and Huddersfield NHS Charity had total net assets of £2.500 million, of which £1.424 million is in unrestricted funds. The Trustees have reviewed its commitment for the next 12 months and are confident that there are sufficient unrestricted free reserves to meet its commitments as they fall due. The Charity maintains an adequate cash position to meet its ongoing expenditure requirements. The Corporate Trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern.

Reserves Policy

The Corporate Trustee has a legal duty to apply charitable funds within a reasonable time of their receipt but should also hold some money in reserve. Within our Charity we therefore have three funds which form our reserves – the two General Purpose funds and the General Reserves fund. The balances on these, less any commitments, form the total of the Charity's Reserves.

The Corporate Trustee encourages the use of balances and intends that designated funds are spent within a reasonable period of receipt and therefore expects to only maintain a minimum reserve balance to allow the charity to remain operational and to mitigate unforeseen circumstances.

It is necessary to retain reserves over the longer term to:

- Reduce the impact of risks should the levels of income (including fluctuations in the value of investments) significantly reduce such that the Charity cannot meet its obligations.
- Ensure the Charity can cover its ongoing operational costs – these include governance costs such as salaries and audit fees and also fundraising costs.
- Meet the closure or transfer of the Charity's affairs should the need arise.

The Reserves Policy states *The Corporate Trustee aims to retain, as a minimum, a level of reserves sufficient to provide funding for **three months' operational costs** (including governance and fundraising costs) plus a buffer to allow for fluctuations in investment market values.*

Investment Policy and Performance

All investments are made in accordance with guidance issued by the Charity Commission; the Charity's investment manager is CCLA Investment Management Ltd.

The Charity seeks to balance ethical and socially responsible investment and risk. As such, the investment managers appointed by the Charity are restricted from investing directly in the processing and/or manufacture of tobacco products, and the portfolio of investment is widely diversified.

The investment objective is to provide a balance between long term capital growth, security, availability and maximisation of annual income.

At 31 March 2023, the market value of investments managed by the Charity's investment manager, CCLA Investment Management Ltd, was £2,378,000 compared to £2,941,000 at 31 March 2022.

During the financial year 2022/23, Calderdale and Huddersfield NHS Foundation Trust Charitable Funds made a £63,000 unrealised loss on investment assets; this is compared to an unrealised gain experienced in 2021/22 of £305,000. The Charity also liquidated £500,000.

Reference and Administrative Details

Calderdale and Huddersfield NHS Charity	
Registered Charity Number	1103694
Governing Document	The governing document, dated 18 March 2004, is a Trust Deed setting out how the Charity should be operated and incorporates the regulations by which it must abide.
Principal and Registered Office	Calderdale & Huddersfield NHS Foundation Trust Trust Headquarters, Huddersfield Royal Infirmary, Acre Street, Lindley, Huddersfield, HD3 3EA. T: 01484 344 344

Charitable Objects

The object of the Charity is to apply income received from donations and legacies to any charitable purpose or purposes relating to the NHS to benefit the public served by the Trust. The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund and, in designating funds, the Corporate Trustee respects the wishes of donors to benefit patient care and advance the good health and welfare of patients, carers and staff.

The Corporate Trustee confirms that it has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

The longer term aim of the Charity is to continue applying income received from donations and legacies to benefit the public served by the Trust, whilst maintaining minimal levels of reserves.

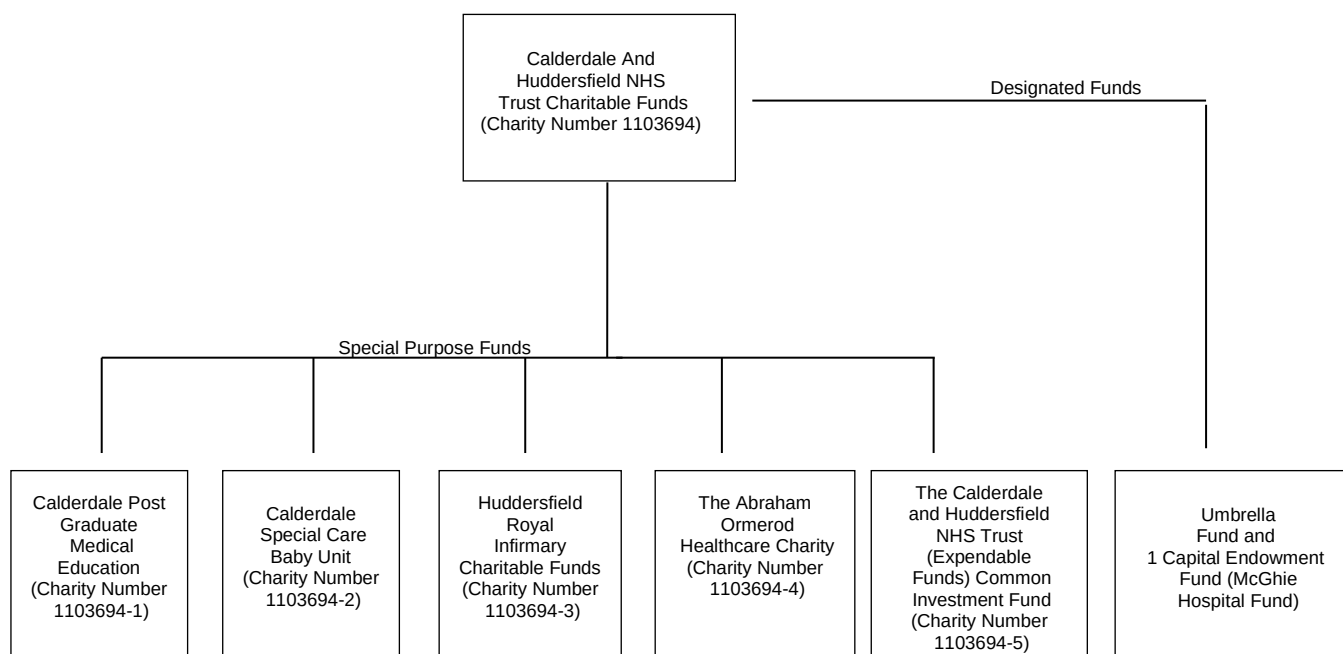
Impact and meeting the Objects

The Charity closely manages all aspects of charitable fund expenditure, reviewing and evaluating outcome and impact across all levels and purposes of funding.

Through ongoing monitoring and gathering of data related to the expenditure of donations, the Charity can showcase its impact through the form of case studies and outcome reporting, all of which is publicly available.

Fund Structure and Linked Charities

Calderdale and Huddersfield NHS Charity comprises of the Umbrella Fund and five Special Purpose Funds. Each of the five special purpose funds (linked charities) shares the same charity number as Calderdale and Huddersfield NHS Charity and has the same Trustee.



The designated funds receive income mainly through legacies and donations. On accepting such income no legal obligation is created as to its expenditure but it is the intention of the Corporate Trustee that any income received into Charitable Funds will be spent in line, as far as possible, with the wishes of the donor. It is to this end, therefore, that separate accounts are kept within the Umbrella fund for each of the designated funds.

The only income which the McGhie Hospital fund attracts is dividends on the capital investment. This fund is a permanent endowment; the income from the capital is to be split equally between the general purpose funds for Calderdale and Huddersfield.

Of the 5 special purpose funds registered with the Charity Commission, Calderdale Post Graduate Medical Education (PGME), Calderdale Special Care Baby Unit (SCBU) and Huddersfield Royal Infirmary also receive income from legacies and donations but have restrictions on where the funds can be spent.

The Calderdale and Huddersfield NHS Trust (Expendable Funds) Common Investment fund is a scheme that is registered with the Charity Commission that allows the Charity to combine the investment and money belonging to a number of funds into one pooled fund.

Each fund has at least one fund manager and funds are grouped by division.

The responsibility for approving expenditure of less than £500 from Charitable Funds has been delegated to the fund manager. For amounts that are greater than £500 further additional approval is required depending on the amount and type of expenditure. This could be a General Manager, Assistant Director of Nursing/Finance or higher level.

Fund Management

Calderdale and Huddersfield NHS Charity makes grants from both its unrestricted and restricted funds. The grants from restricted funds must be used in accordance with the conditions attached to the fund.

Unrestricted fund grants are made from general purpose funds and designated (earmarked) funds.

- **General funds.** These funds are received with no preference expressed by donors. The Charitable Funds Committee invites applications from any member of staff to this fund. Based on their knowledge of the Trust, the Committee agrees funding priorities and scores applications for quality and value for money.

- **Designated funds.** These contain donations where a particular part of the hospital or activity was nominated for support by the donor at the time their donation was made. Whilst their nomination is not binding on the Trustee, the designated funds reflect these nominations. The designated funds are overseen by fund managers who can make recommendations on how to spend the money within their designated area.

Professional Advisors

Principal Professional Advisors

Bankers	National Westminster Bank plc 8 Market Place Huddersfield HD1 2AL
Investment Managers	CCLA Investment Management Ltd One Angel Lane London EC4V 4ET
Auditors	KPMG LLP 1 St Peter's Square Manchester M2 3AE
Legal Advisors	Hempsons Solicitors The Exchange Station Parade Harrogate HG1 1TS

Statement of trustees' responsibilities in respect of the trustees' annual report and the financial statements

Under charity law, the trustees are responsible for preparing a Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees are required to prepare the financial statements in accordance with UK Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed (and rules), subject to any material departures disclosed and explained in the financial statements,
- assess the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

The trustees are required to act in accordance with the trust deed (and the rules) of the charity, within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the charity's transactions and disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By Order of the Corporate Trustee



Signed Mrs Helen Hirst, Chair



Signed Mr Gary Boothby, Director of Finance Dated 14th November 2023

Independent auditor's report to the trustees of Calderdale and Huddersfield NHS Foundation Trust Charitable Funds

Opinion

We have audited the financial statements of Trustees of Calderdale and Huddersfield NHS Foundation Trust Charitable Funds ("the charity") for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and related notes, including the accounting policies in note 1.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the charity in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

Going concern

The trustee has prepared the financial statements on the going concern basis as they do not intend to liquidate the charity or to cease its operations, and as they have concluded that the charity's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

In our evaluation of the trustee's conclusions, we considered the inherent risks to the charity's business model and analysed how those risks might affect the charity's financial resources or ability to continue operations over the going concern period.

Our conclusions based on this work:

- we consider that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate;
- we have not identified, and concur with the trustee's assessment that there is not, a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for the going concern period.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the charity will continue in operation.

Fraud and breaches of laws and regulations – ability to detect

Identifying and responding to risks of material misstatement due to fraud

To identify risks of material misstatement due to fraud (“fraud risks”) we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of management and inspection of policy documentation as to the Charity’s high-level policies and procedures to prevent and detect fraud, as well as whether they have knowledge of any actual, suspected or alleged fraud.
- Reading Charitable Fund Committee minutes.
- Using analytical procedures to identify any unusual or unexpected relationships.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries. On this audit we do not believe there is a fraud risk related to revenue recognition due to the non-complex nature of revenue received by the entity.

We did not identify any additional fraud risks.

We performed procedures including identifying adjustments to test based on risk criteria and comparing the identified entries to supporting documentation. These included unusual adjustments linked to cash.

Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience and through discussion with the directors and other management (as required by auditing standards), from inspection of the Charity’s regulatory and legal correspondence and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the Charity is subject to laws and regulations that directly affect the financial statements, including financial reporting legislation (including related charities legislation) and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Whilst the Charity is subject to many laws and regulations, we did not identify any where the consequences of non-compliance alone could have a material effect on amounts or disclosures in the financial statements.

Context of the ability of the audit to detect fraud or breaches of law or regulation

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

Other information

The trustee is responsible for the other information, which comprises the Trustee's Annual Report. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work:

- we have not identified material misstatements in the other information;
- in our opinion the information given in the Trustee's Annual Report is consistent with the financial statements; and
- in our opinion those reports have been prepared in accordance with the Charities Act 2011.

Matters on which we are required to report by exception

Under the Charities Act 2011 we are required to report to you if, in our opinion:

- the charity has not kept adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

We have nothing to report in these respects.

Trustee's responsibilities

As explained more fully in their statement set out on page 23, the trustee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

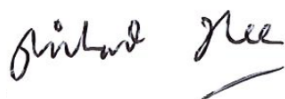
Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's trustee, as a body, in accordance with section 144 of the Charities Act 2011 (or its predecessors) and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustee, as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Lee

for and on behalf of KPMG LLP, Statutory Auditor

Chartered Accountants

KPMG LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

1 St Peter's Square,
Manchester,
M2 3AE

21 December 2023

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2022/23

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	2022/23 Total funds £'000	2021/22 Total funds £'000
Income and endowments from:						
Donations and legacies	3	178	9	0	187	430
Charitable Activities	4	0	173	0	173	0
Investments	5	4	0	0	4	4
Other	5	0	0	0	0	0
Total incoming resources		182	182	0	364	434
Expenditure on:						
Raising funds	6	135	1	0	136	88
Charitable activities	7					
Purchase of new equipment		426	61	0	487	121
New building and refurbishment		122	20	0	142	171
Staff education and welfare		63	13	0	76	93
Patient education and welfare		113	13	0	126	254
Contribution to NHS		0	0	0	0	0
Total charitable activities		724	107	0	831	639
Other resources expended		0	23	0	23	23
Total expenditure	8	859	131	0	990	750
Net losses on investments	13	(40)	(17)	(6)	(63)	305
Net income/(expenditure)		(717)	34	(6)	(689)	(11)
Transfers between funds	10	0	0	0	0	0
Net movement in funds		(717)	34	(6)	(689)	(11)
Reconciliation of Funds						
Total Funds brought forward		2,141	920	128	3,189	3,200
Total funds carried forward		1,424	954	122	2,500	3,189

The notes 1-24 on the following pages form part of these financial statements. All income and expenditure are derived from continuing operations.

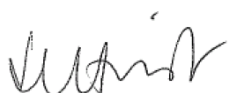
CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2022/23

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total at 31 March 2023 £'000	Total at 31 March 2022 £'000
Fixed assets						
Investments	13	1,327	929	122	2,378	2,941
Total fixed assets		1,327	929	122	2,378	2,941
Current assets						
Debtors	14	44	0	0	44	4
Cash and cash equivalents	15	236	37	0	273	468
Total current assets		280	37	0	317	472
Liabilities						
Creditors: amounts falling due within one year	16	(183)	(12)	0	(195)	(224)
Net current assets / (liabilities)		97	25	0	122	248
Total assets less current liabilities		1,424	954	122	2,500	3,189
Total net assets		1,424	954	122	2,500	3,189
Funds of the charity	19					
Endowment funds		0	0	122	122	128
Restricted income funds		0	954	0	954	920
Unrestricted income funds		1,424	0	0	1,424	2,141
Total funds		1,424	954	122	2,500	3,189

The notes 1-24 on the following pages form part of these accounts. The financial statements and the accompanying notes were approved by the Board of Directors on 14th November 2023 and were signed on its behalf by Gary Boothby, Director of Finance.



Signed Mrs Helen Hirst, Chair

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2022/23

STATEMENT OF CASH FLOWS AS AT 31 MARCH 2023

	Note	Total at 31 March 2023 £'000	Total at 31 March 2022 £'000
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	18	(699)	(161)
Cash flows from investing and other activities:			
Dividends from investments	5	4	4
Other income	5	0	0
Net cash provided by (used in) investing activities		4	4
Receipt from sale of investments	13	500	0
Net cash provided by financial investment		500	0
Change in cash and cash equivalents in the reporting period		(195)	(157)
Cash and cash equivalents at the beginning of the reporting period	15	468	625
Cash and cash equivalents at the end of reporting period	15	273	468

The notes 1-24 on the following pages form part of these accounts.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2022/23

NOTES TO THE ACCOUNTS

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared under the historic cost convention, except for investments which are included at fair value.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons. At the end of the financial year the charity had total net assets of £2.500 million, of which £1.424 million is in unrestricted funds. The Trustees have reviewed its commitment for the next 12 months and are confident that there are sufficient unrestricted funds to meet its liabilities as they fall due for a period of at least 12 months from the date of approval of the financial statements. The Trustees therefore continue to adopt the going concern basis in preparing the financial statements.

b) Governance costs

Governance costs are classified as support costs and have therefore been apportioned across charitable activities, after a portion has been allocated to Raising Funds. These costs include costs related to the statutory audit and an apportionment of overhead and other support costs.

The analysis of support costs, including governance costs, is shown in note 9.

c) Structure of funds

Unrestricted income funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of its charitable objectives. Unrestricted funds include designated funds where the donor has made known their non-binding wishes or where the Corporate Trustee, at its discretion, has created a fund for a specific purpose.

Restricted funds are those which are to be used in accordance with specific restrictions imposed by the donor. The Charity has six restricted funds. The restrictions on CRH SCBU, CRH PGME and HRI Special Purpose funds (see note 19) primarily limit any expenditure from these funds to be undertaken for the benefit of the stated purpose contained in the fund title. The fourth and fifth restricted funds are the Abraham Ormerod fund and the Abraham Ormerod Reserve fund. They both have the same restriction, which is that the approved expenditure must, where possible, be for services provided for the benefit of people in the Todmorden area. The sixth restricted fund is the Covid-19 fund where the grants from NHS Charities Together were allocated.

Endowment Funds are where capital is held to generate income for charitable purposes with no discretion to spend capital. The Charity has one permanent endowment fund, McGhie Hospital.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2022/23

Accounting Policies (continued)

d) Incoming resources

All incoming resources are recognised once the Charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

e) Gifts in kind

Gifts in kind, such as food and care packages are not accounted for when they are accepted and immediately distributed unless a single donation is material.

Gifts of tangible assets such as mattresses and fridges are recognised as a donation at fair value (market price) on receipt and charitable expenditure when they are distributed.

Where gifts in kind are held before being distributed to beneficiaries, they are recognised at fair value as stock until they are distributed.

f) Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable; this will be once confirmation has been received from representatives of the estate(s) that probate has been granted, the executors have established that there are sufficient assets in the estate to pay the legacy and all conditions attached to the legacy have been fulfilled or are within the Charity's control.

If there is uncertainty as to the amount of the legacy and it cannot be reliably estimated, then the legacy is shown as a contingent asset until all the conditions for income recognition are met (see Note 20 - Material legacies).

g) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to each category of expense shown in the Statement of Financial Activities. All expenditure is recognised once there is a legal constructive obligation committing the Charity to the expenditure.

h) Irrecoverable VAT

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

i) Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, costs of administration and audit costs. They are allocated to charitable activities, across the funds in proportion to total expenditure, as shown in note 9, after a portion has been allocated to Raising Funds.

j) Fundraising costs

The costs of generating funds are those costs attributable to generating income for the Charity, other than those costs incurred in undertaking charitable activities. These are fundraising costs and they include expenses for fundraising activities and a fee paid to Calderdale & Huddersfield NHS Foundation Trust to pay the salary and overhead costs of the fundraising team – see note 6.

k) Charitable activities

Costs of Charitable Activities comprise all costs incurred in the pursuit of charitable objects of the Charity. These costs comprise direct costs and overhead and support costs.

l) Fixed asset investments

Investments are initially recognised at their transaction value and are subsequently measured at the current market value quoted by the investment analyst, as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation.

The main form of financial risk faced by the Charity is that of volatility in equity markets and investment markets due to wider economic conditions and the attitude of investors to investment risk.

m) Debtors

Debtors are amounts owed to the Charity. They are measured based on their recoverable amount.

n) Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the Charity as they fall due. Cash equivalents are balances held in the deposit account which are very liquid funds and are shown as part of 'Cash and cash equivalents' on the balance sheet. There is no impact on the total funds of the Charity. An analysis of Cash and cash equivalents is provided in note 15.

o) Creditors

Creditors are amounts owed by the Charity. They are measured at the amount that the Charity expects to have to pay to settle the debt.

p) Recognised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or value at date of purchase if later).

2 Prior year comparatives by type of fund

The primary statements provide prior year comparatives in total; this note provides prior period comparatives for the Statement of Financial Activities and the Balance Sheet for each of the three types of funds that the Charity manages.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2022/23

NOTES TO THE ACCOUNTS

2a Unrestricted funds

Statement of financial activity for the year ended 31 March 2023

	2023 £'000	2022 £'000
Income and endowments from:		
Donations and legacies	178	418
Investments	4	4
Total income and endowments	182	422
Expenditure on:		
Raising funds	135	80
Charitable activities		
Purchase of new equipment	426	81
New building and refurbishment	122	164
Staff education and welfare	63	44
Patient education and welfare	113	154
Total charitable activities	724	443
Total expenditure	859	523
Net losses on investments	(40)	196
Net income/(expenditure)	(717)	95
Transfers between funds	0	0
Net movement in funds	(717)	95
Reconciliation of Funds		
Total Funds brought forward	2,141	2,046
Total funds carried forward	1,424	2,141

Balance sheet as at 31 March 2023

	2023 £'000	2022 £'000
Fixed assets		
Investments	1,327	1,884
Total fixed assets	1,327	1,884
Current assets		
Debtors	44	4
Cash and cash equivalents	236	450
Total current assets	280	454
Liabilities		
Creditors: amounts falling due within one year	(183)	(197)
Net current assets / (liabilities)	97	257
Total assets less current liabilities	1,424	2,141
Total net assets	1,424	2,141
Total unrestricted funds	1,424	2,141

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2022/23

NOTES TO THE ACCOUNTS

2b Restricted funds

Statement of financial activity for the year ended 31 March 2023

	2023 £'000	2022 £'000
Income and endowments from:		
Donations and legacies	9	12
Charitable Activities	173	0
Total income and endowments	182	12
Expenditure on:		
Raising funds	1	8
Charitable activities		
Purchase of new equipment	61	40
New building and refurbishment	20	7
Staff education and welfare	13	49
Patient education and welfare	13	100
Total charitable activities	107	196
Other resources expended	23	23
Total expenditure	131	227
Net losses on investments	(17)	99
Net income/(expenditure)	34	(116)
Transfers between funds	0	0
Net movement in funds	34	(116)
Reconciliation of Funds		
Total Funds brought forward	920	1,036
Total funds carried forward	954	920

2c Endowment funds

Statement of financial activity for the year ended 31 March 2023

	2023 £'000	2022 £'000
Net losses on investments	(6)	10
Net income/(expenditure)	(6)	10
Transfers between funds	0	0
Net movement in funds	(6)	10
Reconciliation of Funds		
Total Funds brought forward	128	118
Total funds carried forward	122	128

Balance sheet as at 31 March 2023

	2023 £'000	2022 £'000
Fixed assets		
Investments	929	929
Total fixed assets	929	929
Current assets		
Debtors	0	0
Cash and cash equivalents	37	18
Total current assets	37	18
Liabilities		
Creditors: amounts falling due within one year	(12)	(27)
Net current assets / (liabilities)	25	(9)
Total assets less current liabilities	954	920
Total net assets	954	920
Total restricted funds	954	920

Balance sheet as at 31 March 2023

	2023 £'000	2022 £'000
Fixed assets		
Investments	122	128
Total fixed assets	122	128
Total assets less current liabilities	122	128
Total net assets	122	128
Total endowment funds	122	128

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2022/23

NOTES TO THE ACCOUNTS

3 Analysis of voluntary income

	Unrestricted funds	Restricted funds	Endowment funds	2022/23 Total funds	2021/22 Total funds
	£'000	£'000	£'000	£'000	£'000
Donations	90	8	0	98	90
Corporate donations	35	1	0	36	339
Legacies	53	0	0	53	1
	178	9	0	187	430

4 Analysis of income from charitable activities (NHS Charities Together grants)

	Unrestricted funds	Restricted funds	Endowment funds	2022/23 Total funds	2021/22 Total funds
	£'000	£'000	£'000	£'000	£'000
Stage 3 Long Term Recovery Grant	0	143	0	143	0
Development Grant	0	30	0	30	0
	0	173	0	173	0

5 Total income from operating activities

Income from investments

	Unrestricted funds	Restricted funds	Endowment funds	2022/23 Total	2021/22 Total
	£'000	£'000	£'000	£'000	£'000
Fixed asset investments UK	4	0	0	4	4
	4	0	0	4	4

The dividends above relate to the McGhie Hospital fund; these are shared equally between both General Purpose funds.

Other Income

Other income is £nil (£nil in 2021/22).

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2022/23

NOTES TO THE ACCOUNTS

6 Analysis of expenditure on raising funds

In 2022/23 the Charity continued to use only one investment manager. For the current year, the fee for the COIF Charities Ethical Investment fund is 0.60% which is charged annually based on the capital balance (2021/22: 0.60%).

	Unrestricted funds	Restricted funds	Endowment funds	2022/23 Total funds	2021/22 Total funds
	£'000	£'000	£'000	£'000	£'000
Fundraising Costs	132	0	0	132	85
Support Costs	3	1	0	4	3
	135	1	0	136	88

The fundraising costs above include staff costs, memberships, marketing and resources and other fundraising event costs.

7 Analysis of charitable expenditure

The Charity made grant support available to Calderdale and Huddersfield NHS Foundation Trust and Locala Community Partnership for the purchase of equipment and contributions for staff and patient education, amenities, and welfare.

	Grant funded activity			Support costs			Total 2022/23			Total 2021/22
	Unrestricted funds £'000	Restricted funds £'000	Total funds £'000	Unrestricted funds £'000	Restricted funds £'000	Total funds £'000	Unrestricted funds £'000	Restricted funds £'000	Total 2022/23 £'000	£'000
Purchase of new equipment	408	58	466	18	3	21	426	61	487	121
New building and refurbishment	117	19	136	5	1	6	122	20	142	171
Staff education,welfare and amenities	61	12	73	2	1	3	63	13	76	93
Patient education,welfare and amenities	108	13	121	5	0	5	113	13	126	254
	694	102	796	30	5	35	724	107	831	639

The Charity also made available grant support of £23,000 (2021/22: £23,000) – this was for Age Concern Todmorden and Todmorden Food Drop In Service.

8 Analysis of grants

The main beneficiary of the Charity is the related party, Calderdale and Huddersfield NHS Foundation Trust, but grants are also made to Locala Community Partnership. The Corporate Trustee operates a scheme of delegation through which all grant funded activity is managed by fund managers responsible for the day-to-day disbursements from their designated funds in accordance with the directions set out in the Charity standing orders and standing financial instructions.

	2022/23 £'000	2021/22 £'000
Raising funds	136	88
Grants made:		
NHS Foundation Trust	831	639
Locala Community Partnership	0	0
	831	639
Other Resources Expended	23	23
Total resources expended	990	750

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2022/23

NOTES TO THE ACCOUNTS

9 Allocation of governance and support costs

Support and overhead costs are apportioned to charitable activities according to the value of transactions that have occurred within each activity in the year. Governance costs are those support costs which relate to the strategic and day to day management of the Charity.

	Raising Funds £'000	Charitable Activities £'000	2022/23 Total £'000	2021/22 Total £'000
Support and governance costs				
Financial services	3	26	29	28
Salaries and related costs	0	5	5	5
External and internal audit costs	1	3	4	4
Establishment costs	0	1	1	1
	4	35	39	38

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	2022/23 Total £'000	2021/22 Total £'000
Support and governance costs					
Raising funds	3	1	0	4	3
Charitable Activities	30	5	0	35	35
	33	6	0	39	38

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	2022/23 Total £'000	2021/22 Total £'000	apportionment to charitable activities
Support and governance costs for charitable activities						
Financial services	23	3	0	26	26	Proportionate to charitable expenditure
Salaries and related costs	4	1	0	5	5	Proportionate to charitable expenditure
External and internal audit costs	2	1	0	3	3	Proportionate to charitable expenditure
Establishment costs	1	0	0	1	1	Proportionate to charitable expenditure
	30	5	0	35	35	

	Purchase of Equipment	Staff Education and Welfare	Patient Education and Welfare	Building & Refurbishment	Other	2022/23 Total	2021/22 Total
Apportionment of support costs across charitable expenditure	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Financial services	15	3	4	4	0	26	26
Salaries and related costs	3	0	1	1	0	5	5
External and internal audit costs	2	0	0	1	0	3	3
Establishment costs	1	0	0	0	0	1	1
	21	3	5	6	0	35	35

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2022/23

NOTES TO THE ACCOUNTS

10 Transfers between funds

There were no transfer between funds in 2022/23 (2021/22: nil).

11 Analysis of staff costs

The Charity does not directly employ any members of staff. The administration and fundraising are carried out by staff from the Trust and recharged to the Charity. For 2022/23 the recharged staff cost for administration was £34,531 (2021/22: £32,933). This comprised £30,657 (2021/22: £29,130) (salaries) and £3,874 (2021/22: £3,803) (social security costs). The recharged staff cost for fundraising was £113,511 (2021/22: £67,299). This comprised £91,131 (2021/22: £54,079) (salaries) and £22,380 (2021/22: £13,220) (social security costs). None of these staff received any other employee benefits in either year and nor did any individual receive employee benefits (excluding employer pension costs) above £60,000.

12 Auditor's remuneration

The auditor's remuneration of £4,051.20 - inclusive of VAT (2021/22: £3,840 – inclusive of VAT) related solely to the statutory audit, with no other additional work undertaken (2021/22: £nil).

13 Fixed asset investments

All investments are made in accordance with the guidance issued by the Charity Commission. The current investments are managed by CCLA. Funds are either invested in the stock exchange, other securities or held to gain interest in the bank. The Charity's investment objective remains the same, that is, to provide a balance between long term capital growth, security, availability, and maximisation of annual income. All investments are carried at their fair value.

Movement in year

	2022/23 £'000	2021/22 £'000
Market value at 1 April	2,941	2,636
Add : additions at cost	0	0
Less : disposals at market value and in year gain/(loss) on disposal	(500)	0
Add/Less : gain/loss on revaluation	(63)	305
Add : gain/(loss) on in year disposals	0	0
Less : movements in broker held bank accounts	0	0
Market value at 31 March	2,378	2,941

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2022/23

NOTES TO THE ACCOUNTS

Fixed asset investments (cont.)

Investments in common investment funds

	Units held at 31 March 2023	31 March 2023 total £'000		Units held at 31 March 2022	31 March 2022 total £'000
CCLA Investments Management Ltd			CCLA Investments Management Ltd		
COIF Charities Ethical Investment Fund			COIF Charities Investment Fund		
Accumulation units	485,093	2,256	Accumulation units	592,754	2,813
Income units	43,332	122	Income units	43,332	128
	528,425	2,378		636,086	2,941

Risk Strategy in terms of investments held with investment managers

In line with the investment objectives of the Charity, it is essential that the correct balance of risk and rewards is conveyed to the Investment Managers running the Charity portfolios.

The view of the Charitable Funds Committee is that risk levels should be based on Low and Medium risk.

Low risk

The Charity is prepared to accept a small degree of short-term volatility, in the hope of producing slightly higher returns. The Charity seeks to reduce the risk of returns being exceeded by inflation, while retaining a consistent pattern of returns and accepts the possibility of frequent but minor fluctuations in capital value.

Medium risk

The Charity is prepared to accept risk of some short-term volatility in the pursuit of returns over the medium to long term which should maintain capital after the effects of inflation and is aware that more significant fluctuations in capital are possible.

Liquidity risk

This is anticipated to be low as the Fund holds a diversified portfolio but one biased towards real assets including global equities, property and infrastructure, and with only modest exposure to bonds and cash.

Currency risk

There is an element of currency risk as there are some overseas equities within the portfolio, but these should be minimal as the portfolio is diversified.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2022/23

NOTES TO THE ACCOUNTS

14 Analysis of debtors

	31 March 2023 £'000	31 March 2022 £'000
Debtors under 1 year		
Other debtors	44	4
Total	44	4

Other debtors represent any sums owed to the Charity by a related party, Calderdale and Huddersfield NHS Foundation Trust, for income collected by the Trust on behalf of the Charity of £6,000 (2021/22: £3,000), donations received but not banked until April 2023 of £3,000 (2021/22: £1,000) and also a legacy notified but not yet received of £35,000 (2021/22: nil).

15 Analysis of cash and cash equivalents

	31 March 2023 £'000	31 March 2022 £'000
Analysis of cash at bank		
National Westminster current account	0	0
Short term investments and deposits		
National Westminster deposit account	273	468
Total	273	468

16 Analysis of liabilities

	31 March 2023 £'000	31 March 2022 £'000
Creditors under 1 year		
Other creditors	(195)	(224)
	(195)	(224)

Other creditors mainly represent sums owed by the Charity to a related party, Calderdale and Huddersfield NHS Foundation Trust of £188,000 (2021/22: £201,000), for costs incurred by the NHS Foundation Trust on behalf of the Charity in the furtherance of the Charity's objectives. It also includes the cost of items or services received but not yet invoiced or paid of £7,000 (2021/22: £23,000).

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2022/23

NOTES TO THE ACCOUNTS

17 Provisions for liabilities and charges

The Charity does not have any provisions for liabilities and charges and, as such, has not disclosed any such liabilities and charges in the Statement of Financial Activities.

18 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	31 March 2023 £'000	31 March 2022 £'000
Net income/(expenditure) for 2022/23 (as per SOFA)	(689)	(11)
Adjustments for:		
(Gains)/losses on investments	63	(305)
Dividends from investments	(4)	(4)
Other income	0	0
(Increase)/decrease in debtors	(40)	3
Increase/(decrease) in creditors	(29)	156
Net cash provided by (used in) operating activities	(699)	(161)

19 Analysis of charitable funds

	Balance at 31 March 2022 b/fwd	Incoming resources	Resources expended	Transfers	Gains and losses	Balance at 31 March 2023 c/fwd
	£'000	£'000	£'000	£'000	£'000	£'000
Endowment						
McGhie hospital	128	-	-	-	(6)	122
	128	-	-	-	(6)	122
Restricted						
CRH SCBU	13	8	(7)	-	-	14
CRH PGME	15	-	-	-	-	15
HRI special purpose fund	10	-	-	-	-	10
Covid 19 fund	48	174	(40)	-	-	182
Abraham Ormerod day hospital	257	-	(84)	-	-	173
Abraham Ormerod reserve	577	-	-	-	(17)	560
	920	182	(131)	-	(17)	954
Unrestricted						
Unrestricted funds	2,141	182	(859)	-	(40)	1,424
Total	3,189	364	(990)	-	(63)	2,500

All the unrestricted funds are designated funds and are available for any charitable purpose relating to the NHS but are mainly for the stated purpose contained in the fund title. This is in recognition of the non-binding wishes of donors when making their generous gifts.

In the interests of accountability and transparency a complete breakdown of all designated (earmarked) funds is available upon written request.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2022/23

NOTES TO THE ACCOUNTS

20 Material legacies

Legacy income is accounted for as incoming resources in the Statement of Financial Activities either upon receipt or where the legacy is probable. Material legacies are those which have been notified as at 31 March 2023 but not recognised as incoming resources in the Statement of Financial Activities due to the conditions for recognition not being met.

Material legacies as at 31 March 2023

Notification received from	Date notification received	2022/23 Estimated value of legacy £'000	Notification received from	Date notification received	2021/22 Estimated value of legacy £'000
n/a	n/a	0	Ramsdens Solicitors	April 2022	5
		0			5

21 Outstanding Approvals

Expenditure that has been approved internally but not yet delivered or services not yet provided has been summarised below.

Outstanding Expenditure Approvals as at 31 March 2023

	2022/23 Estimated value £'000	2021/22 Estimated value £'000
Fund Manager		
Calderdale & Huddersfield NHS Foundation Trust	815	667
	815	667

22 Related party transactions

Calderdale and Huddersfield NHS Foundation Trust is the main related party to the Charity. Payments to creditors are made through the Trust and reimbursed from the Charitable Funds. Whilst the Trust paid £917,476 (2021/22: £637,822) on behalf of the Charity, all but £33 (2021/22: £94) of this was repaid by the Charity; this latter figure represents the administration costs provided by the Trust. This cost, in support of the Charity's grant making activities, is included within support costs – see note 9.

During the year, no donations (2021/22: £300,000) were received from Calderdale and Huddersfield Solutions Limited, a wholly owned subsidiary of Calderdale and Huddersfield NHS Foundation Trust.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2022/23

NOTES TO THE ACCOUNTS

23 Trustees' remuneration, benefits and expenses

During the year, no Board Member of the Trust received either remuneration or expenses and none of them, or key management staff, has undertaken any material transactions with the Calderdale and Huddersfield NHS Foundation Trust Charitable Funds. There were also no Trustee indemnity insurance costs during the year.

24 Role of volunteers

Our fund managers are, in effect, volunteers. There are about 200 Trust staff members who manage how the Charity's designated funds should be spent. Each fund manager has been delegated responsibility for approving expenditure of less than £500.

Accounts



NHS

Calderdale and Huddersfield
NHS Foundation Trust



**TOGETHER WE MAKE A
DIFFERENCE**

Calderdale and Huddersfield
NHS Charity
Annual Report and Accounts 2021-22





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A message from our Chair Helen Hirst



I am excited to share the Calderdale and Huddersfield NHS Charity Report for 2021-22. I want to sincerely thank our communities for their remarkable generosity in supporting Calderdale and Huddersfield NHS Charity through donations.

Every day, our patients and colleagues benefit greatly from your donations, no matter how big or small they are. As Chair, I am continually in awe of how enthusiastic and motivated our supporters are to help us. No matter the size, every donation is sincerely appreciated.

I want to thank everyone who has donated, raised money for and supported our charity this year. It really is difficult to express the intensity and amount of work our small charity team has accomplished in the past year.

Thanks to the generosity of our donors and supporters, we have been able to enhance patient care and experience, continue to support our colleagues' wellbeing and fund projects and initiatives. In this report, you will see some examples that our Charity has undertaken and feedback on how these items funded have made a difference.

I think you will agree with me when I say that together we really can make a very big difference, so I hope you enjoy reading this year's Annual Report. Whatever role you play in being a part of our NHS Charity now and in the future, we couldn't thank you enough.

I would also like to pay a special thank you to the outgoing Chair Philip Lewer, who gave great support to the charity during this period as Chair and, in particular, through the last couple of years. From all the Charity Team we wish Philip well for the future.

Thank you for your continued support,

A handwritten signature in black ink, appearing to read 'Helen Hirst'.

Helen Hirst, Chair

CALDERDALE AND HUDDERSFIELD NHS CHARITY IN NUMBERS



SUPPORTED OUR
COMMUNITIES



£39,786 FUNDED
COLLEAGUE TRAINING
AND EDUCATION



COLLEAGUE CARE
PACKS MADE AND
DELIVERED

98%

OF STAFF AGREED HOT
MEALS AND DRINKS MADE
A DIFFERENCE TO THEIR
WORKING LIFE



ENHANCED PATIENT
EXPERIENCE AND
WELFARE



SPENT ON EQUIPMENT
AND RESOURCES FOR
PATIENTS



SPENT ON ENHANCING
CANCER SERVICES AND
EXPERIENCE FOR
PATIENTS



SUPPORTED COLLEAGUE
HEALTH AND WELLBEING
PROJECTS



£150,479
USED TO ENHANCE OUR
BUILDINGS AND HOSPITAL
ENVIRONMENT



£48,007 SUPPORTED
MATERNITY AND
PAEDIATRIC SERVICES

86%

OF STAFF AGREED STAFF
CARE PACKS MADE A
DIFFERENCE TO THEIR
WORKING LIFE

ABOUT US

Calderdale and Huddersfield NHS Charity is the official charity of Calderdale and Huddersfield NHS Foundation Trust (registered number 1103694).

We are here to support the patients, staff, and communities of Calderdale and Huddersfield NHS Foundation Trust.



OUR MISSION is to support and fund initiatives beyond the remit and capacity of the NHS – to enhance care and experience on behalf of our patients and communities we serve.

OUR OBJECTIVES are:

- To improve patient experience
- To provide equipment, services and resources over and above NHS funding
- To support the health and wellbeing of NHS colleagues at CHFT
- To provide the best donor experience we can and engage our communities in achieving our mission

We believe

Our patients should have the best possible experience we can provide

Our buildings are accessible for all and equipped to suit the individual needs of our patients and visitors

Supporting our NHS colleagues helps deliver outstanding compassionate care

Our Values

Caring

we put our donors and beneficiaries at the centre of all we do, and by working together with CHFT we identify projects and initiatives that will enhance patient experience and outcomes, while supporting the health and wellbeing of NHS



Honest

we foster a culture where honesty, openness and transparency is encouraged and valued - managing expectations, doing what we say we'll do and treating others the way we want to be treated



Fair

we are true to ourselves and others, valuing diversity, differences and recognising they make us stronger



Transform

transforming lives is not just about the big changes, it's also the small acts of kindness that make a difference. Embracing change, challenging the status quo, celebrating success and learning from mistakes; we are always looking for new ways to innovate and improve



OUR TEAM



Emma Kovaleski
Charity Manager



Carol Harrison
Charitable Funds Manager



Emily Overend
Communications & Marketing Assistant



Emma-leigh Quinn
Fundraising & Engagement Coordinator

OUR COMMITTEE

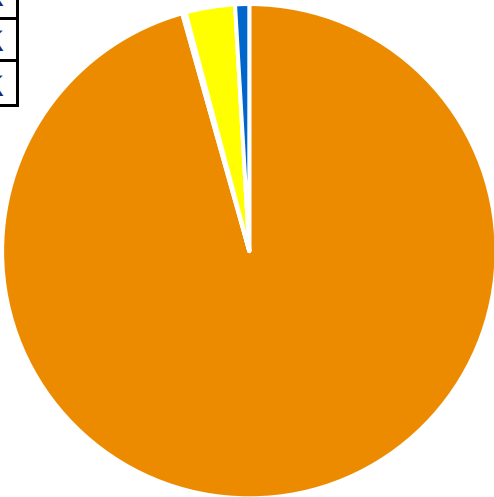
Calderdale and Huddersfield NHS Foundation Trust is the corporate trustee, and its board members have devolved responsibility for the on-going management of the Charity to the Charitable Funds Committee. The Members of the Charitable Funds Committee in the financial year ending 31 March 2022 were as follows:

Philip Lewer Chair	David Birkenhead Medical Director
Ellen Armistead Director of Nursing / Deputy Chief Executive	Gary Boothby Director of Finance
Richard Hopkin Non-Executive Director	Peter Wilkinson Non-Executive Director
Jo Kitchen Council of Governors' Representative	John Gledhill Council of Governors' Representative
Adele Roach REN Network Representative	



INCOME

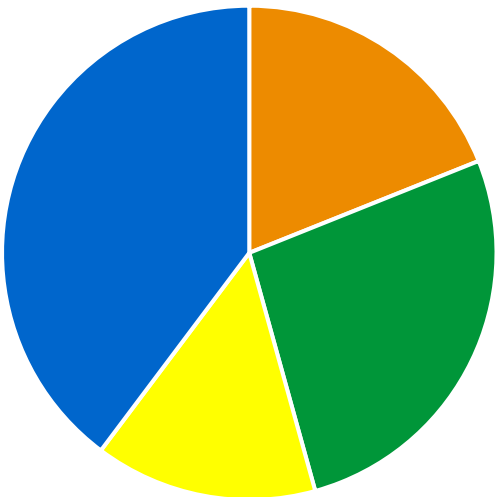
Donations	£415k
Legacies	£1k
Grants	£14k
Investment income	£4k



■ Donations ■ Legacies ■ Grants ■ Gains on Investments

EXPENDITURE

New equipment	£121k
Buildings and refurbishment	£171k
Staff education and welfare	£93k
Patient education and welfare	£254k



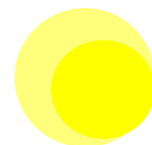
■ New equipment ■ Buildings and refurbishment
■ Staff education and welfare ■ Patient education and welfare



HIGHLIGHTS AND ACHIEVEMENTS

Thanks to the incredible generosity and kindness of our community, we raised more than £430k together this year.

Our supporters and donors are our greatest strength, and we feel so grateful to have had such an amazing amount of support from our communities during the year. Here are some highlights of the year.



April 2021



Starting a new financial year, we were delighted to support CHFT colleagues and members of our community who recognised the lengths our NHS Charity had gone to during 2020 – **The Frailty team** at CHFT completed the Captain Tom 100 challenge this month and a big thank you to patient **Ann McColgan** for completing her sponsored walk in recognition for the care she had received from our Cardiology team.

May 2021

Local crime writers **RC Bridgestock** donated hundreds of books for our patients and colleagues. We had a fantastic time distributing these onto our wards at Calderdale Royal Hospital and Huddersfield Royal Infirmary.

With restrictions lifting it was a great month to see third party events take place, such as **Ashleigh's Yorkshire 3 Peaks** challenge.

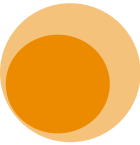
Ashleigh raised over £1,500 in support of the Neonatal Ward at Calderdale Royal Hospital.



June 2021



Gifts in kind make a really big difference and we regularly receive donations. In June **UK Appliances** donated products to enhance staff area facilities at CHFT and **Art Student Hannah** donated three beautiful paintings, again to enhance staff rest areas within our hospitals.



July 2021

Happy 73rd Birthday to the NHS!

We adapted our **NHS Big Tea** celebrations this year, as restrictions were still with us. However we enjoyed sharing tea and biscuits with our colleagues at Calderdale Royal Hospital and Huddersfield Royal Infirmary as part of the celebrations.

In July we reviewed our charity operations and wanted to make it easier and more efficient for our supporters to make a donation. This month we launched our **Enthuse online donation platform**.

This month we also received a grant of £6k from **West Riding Masonic Lodge**, who donated in support of the wellbeing initiatives we continued to support and fund for our colleagues at CHFT.



August 2021



The generosity of our supporters meant we could support our colleagues come rain or shine.

When the hot weather arrived we made sure to keep everyone cool by providing cold drinks and ice lollies.

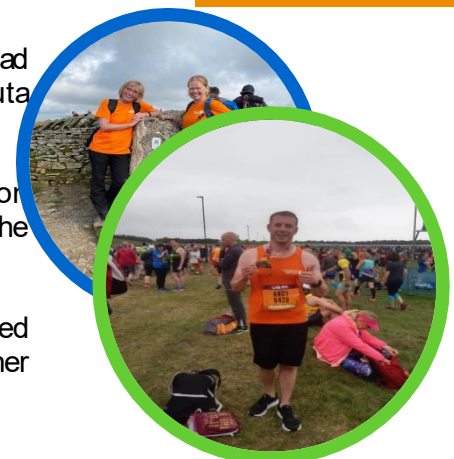
We also agreed to continue funding **Welfare Packs** for colleagues working on isolation wards and priority areas.

September 2021

September was a highlight month for us this year! For the first time we had charity places in the **Great North Run** and with the support of Kuta Outdoors we held our first **Yorkshire 3 Peaks** challenge event.

5 runners took to the streets of Newcastle and ran the half marathon course, raising **£2,803** for us. With an additional £519 raised ahead of the Great North Run 2022.

And 42 intrepid walkers took to the Yorkshire Dales, and climbed, walked and for some 'ran' the 25 mile distance of the Yorkshire 3 Peaks, together raising over **£12,030**.



October 2021



Sssssssh! It was a sponsored silence that helped **Kayleigh and Sharron** raise £358 in support of the care our Bereavement Midwifery team undertake.

During the month we advertised for two new positions within the CHFT Charity team, **expanding our Charity Team** to make sure we can even better support our Trust and communities in the months and years to come.

All donations made in memory of loved ones are very gratefully received, and hold a very special place within our charity. Thank you to everyone who has donated in memory of their loved ones this year. We continue to support our End of Life team with donated knitted hearts and funding to provide **Bereavement Support Boxes** to relatives and loved ones.



November 2021

After months of hard work and support from the Web Team at THIS we launched **our brand new website** in November. www.chftcharity.co.uk

We also launched the **Imagination Appeal** this month, to raise funds to enhance the MRI experience for patients.



December 2021

Your generosity during the festive period helped us to continue to support our patients and colleagues at CHFT.

We launched our **Winter Wishes** funding round, allocating grants of up to £500 to wards, departments and teams to make sure their Winter 2022 Wishes could be granted. Some grants were used to provide all important extras over winter for colleagues, such as new kitchen/staff rest area facilities, wellbeing initiatives and team building events.

Patients were not forgotten about through the Winter Wish campaign, as we were able to fund gifts for in patients, over the festive period.

Our first annual **Christmas Sock Day** took place and we provided festive resources to help colleagues celebrate the season with one another.

Donations to the children's wards continued throughout December, and **thank you to everyone who helped to support us.**



January 2022

At the start of the year, we launched a campaign called 'One Good Thing'. We know that when we unite and come together we make a really big difference and One Good Thing was based on the simple idea that everyone can do something good for CHFT Charity, no matter how big or small.

On our 'Good Deed Day' we asked our colleagues to make their pledge of a Good Deed, do their One Good Thing and support us. A couple of examples are **Carys Bentley** pledged to do a sponsored hola hoop fundraiser for us and **Gary Boothby** pledged to help us gain more support by speaking to his contacts.

Mrs Lodge raised £500 for us knitting dishcloths and selling them in her porch for £1 a pair.

By January, we were finally a team of 4! We had recruited a Marketing and Communications Assistant Apprentice, Emily Overend and a Fundraising and Engagement Co-ordinator Emma-Leigh Quinn.



February 2022



During February we held **Information Stands** for colleague and engaged with teams and departments across CHFT, sharing more information about our NHS Charity and the difference we can make.

We continued to work with community organisations such as **the Halifax Rotary**, who made a kind donation to us this month.

March 2022

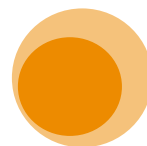
The charity team launched our first Hospital 10km walk taking place in 2022, from Calderdale Royal Hospital to Huddersfield Royal Infirmary.

Quarter Past Coffee got in touch with us as they very kindly wanted to donate some coffee syrups for us to distribute to our colleagues. Back in 2020, Quarter Past donated some fruit tea syrups to us and they went down very well. We had hundreds of coffee syrups that colleagues were very grateful for.

Calderdale and Huddersfield Solutions Limited announced that they were very kindly going to donate £300,000 to our charity. This was the third time they donated.



THE DIFFERENCE YOU MADE



Here are some examples of how together you made a really big difference.

In December 2021, CHFT Charity ran a campaign to raise some festive cheer and winter warmth. In recognition of a challenging year where colleagues continued to go above and beyond for patients, our communities and one another, we were happy to announce that our General Purpose Charitable Fund was open for Winter Warmer bids.



Debbie Martin-Lawson from the NICU ward applied for £150 to treat the parents that arrive on the ward. Sadly, there were babies spending their Christmas Day in hospital, separated from their family. Unfortunately, the last thing these parents were thinking about is looking after themselves. Debbie came up with the idea of giving these parents a care package for the day with practical food items as they would have been very limited food options in the hospital on Christmas Day. Debbie wanted to make this tough time a little special for parents.



Debbie got back in touch with us after Christmas to explain how happy she was to be able to put a little smile on some of the parents' faces. On Christmas Day, one parent and a baby were transferred back to Calderdale after a period of prolonged ventilation. This poor mum arrived at the hospital quite flustered, she admitted that she hadn't eaten all day and needed to express. Thanks to the Winter Warmer Campaign, Debbie was able to sort this lady out straight away, the fridge was full of sandwiches, cakes, and crisps with plenty to drink. She was then able to express and settle down with her baby.

The donations from our amazing supporters meant we could fund a Transition Clinical Nurse Specialist. Sonia Ekuase makes such a difference to our younger patients and their families. "I am grateful for the work our NHS Charity does to improve the experiences of children, young people and their families at CHFT. I am also incredibly grateful to our supporters; people, organisations and companies that continue to donate to CHFT Charity. You really are making a difference! Your support has helped to establish the first Transition Clinical Nurse Specialist post at the Trust. Thank you!" – Sonia Ekuase.





Thanks to your support, we were able to buy 2 training mannequins to teach our colleagues how to insert nasogastric tubes into our patients correctly, how to recognise when misplaced and how to reduce the associated risks. If the tubes are misplaced they may lead to serious complications. This training provided help to reduce this risk. Our staff benefited from this training which has filtered down to improve patient experience. We have one training mannequin at each site, one at HRI and one at CRH.



We are a proud member of NHS Charities Together and were delighted to receive £144k in grant funding during 2020/21. Although we did not receive any additional grants in 2021/22 below are two projects that we have mobilised this year, utilising £50k of the grants awarded in 2020/21.

NHS Charities Together granted CHFT Charity £50,000 as part of their continued support of member NHS Charities.

The grant funded two specific areas of work at CHFT, where £30k funded the role of CHFT's Race Equality Network (REN) Community Engagement Advisor, and the remaining £20k funded increased capacity for Virtual Patient Visiting and Virtual appointments.

Below is an overview of REN Community Engagement Advisor, Tahliah Kelly Martin, who joined CHFT in March 2021 on a 1 year fixed term contact.

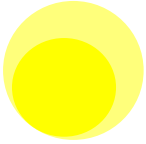
The purpose of the role is to support REN colleagues at CHFT through a variety of initiatives such as e.g. wellbeing, recruitment, concerns, need someone to speak to and support an Inclusion awareness education program and to build an engagement bridge between REN communities.

During the year Tahliah has set up an International Colleague Community, supported the Trust's education and awareness program and has been instrumental in leading in the 'Root Out Racism' campaign.



“Tahliah is professional, supportive, and approachable. You can see that she loves her role she undertakes and has the drive and commitment to take her role further.” – Natalie Wood – Named Nurse Safeguarding Children.

Thank you to the NHS Charities Together for approving our grant, Tahliah has really made a difference.



LOOKING AHEAD

During the year we have continued to develop and grow as an organisation to support Calderdale and Huddersfield NHS Foundation Trust and our local community for many years to come. We have an exciting future ahead of us, to continue our development and here are some key areas of focus for our Charity:



ANCHOR IN THE COMMUNITY Our goal is to be at the very heart of our community. We will continue to work hard to be an ambassador for Calderdale and Huddersfield NHS Foundation Trust, helping to improve our facilities, patient and colleague wellbeing as well as supporting our patients.



DEVELOPING PARTNERSHIPS We will identify ways in which we can work more closely together with local businesses, community groups, schools and other local charities, developing meaningful and impactful partnerships.



COLLABORATION We will work in collaboration with CHFT colleagues to ensure donations and charitable funds are well spent, meeting the objectives of our charity and making a positive difference to patient experience and colleague wellbeing. We will evaluate impact and outcomes and share learning and insight from the grants we provide.



GOOD DEEDS We recognise good deeds make a really big difference, no matter how big or small. And we will continue to promote our Good Deed campaign, encouraging and focussing on gratitude and kindness in all we do.



**NHS**

Calderdale and Huddersfield
NHS Foundation Trust

Thank you!

"Your support will
help us to keep
improving facilities
for colleagues and
patients."

Give back to your local Trust today.
Donate at www.chftcharity.co.uk



Registered with
**FUNDRAISING
REGULATOR**

compassionate
care

GOVERNANCE

Role and Responsibilities

The Charity has a Corporate Trustee: Calderdale and Huddersfield NHS Foundation Trust, governed by the law applicable to Trusts, principally the Trustee Act 2000 and the Charities Acts 2011. The NHS Foundation Trust Board devolved responsibility for the on-going management of funds to the Charitable Funds Committee which administers the funds on behalf of the Corporate Trustee. Details of the members of the Charitable Funds Committee during 2021/22 can be found on p5 of this report.

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 Charity.

Non-Executive Members of the Trust Board are appointed by the Council of Governors whilst Executive members are subject to recruitment by the NHS Foundation Trust Board. Members are not individual trustees under Charity Law but act as agents on behalf of the Corporate Trustee.

As Trustees, all are required to ensure that:

- the income of the Charity is applied with complete fairness between the persons who are properly qualified to benefit from it,
- they act reasonably and prudently regarding any decisions made in respect of the Charity,
- they exercise the same degree of care in dealing with the administration of the funds as that of a prudent business person would exercise in managing his or her own affairs or those of someone else for whom he or she was responsible,
- they are able to demonstrate that its charitable aims are for the public benefit.

Members of the Board who served during the financial year ending 31 March 2022 were as follows:

Name	Title	
Philip Lewer	Chairman	
Owen Williams	Chief Executive	Left 05.11.2021
Brendan Brown	Chief Executive	Joined 01.01.2022
David Birkenhead	Medical Director	
Gary Boothby	Director of Finance	
Ellen Armistead	Director of Nursing / Deputy Chief Executive	
Helen Barker	Chief Operating Officer	Left 31.10.2021
Jo Fawcus	Chief Operating Officer	Joined 07.11.2021
Suzanne Dunkley	Director of Workforce & Organisational Development	
Alastair Graham	Non-Executive Director	
Karen Heaton	Non-Executive Director	
Richard Hopkin	Non-Executive Director	
Andy Nelson	Non-Executive Director	
Denise Sterling	Non-Executive Director	
Peter Wilkinson	Non-Executive Director	

The Charitable Funds Committee is required to:

- Ensure that Charitable Fund expenditure is approved in line with the Trust's Scheme of Delegation and Standing Financial Instructions,
- Update and maintain Charitable Fund policies and procedures in accordance with Charity Commission guidance,

- Receive and review regular reports on Charitable Fund income and expenditure and on the investment of the Charity's funds,
- Ensure that the Trust's Charitable Funds are established and operated in accordance with relevant law,
- Approve the establishment of new designated funds on behalf of the Corporate Trustee,
- Ensure that audited accounts are completed, submitted to the Charity Commission and made available to the public,
- Ensure that policies and procedures are in place, which are in line with the Trust's Standing Financial Instructions and best practice elsewhere, to manage the investment of the Charity's funds,
- Support the development and growth of the Charity,
- Review and develop the Charitable Funds' Strategy.

Compliance

Calderdale and Huddersfield NHS Charity complies with the provisions of the Data Protection Act (2018) and the General Data Protection Regulations (2018) in so far as they apply to the operations of the Charity. There is a Privacy Policy in place which is available on the Charity website. During 2021/22 there were no reported breaches. Calderdale and Huddersfield NHS Charity additionally is registered and complies with the Code of Fundraising Practice.

Our **Fundraising Promise** aligns with the Code of Fundraising Practice and the Charity's social purpose to support those that need us, when they need us, and to do so with integrity and pride. A copy can be found on the Charity website.

The Fundraising team provides guidance, information, support and training wherever possible to ensure our fundraisers and volunteers have a rewarding experience and carry out their fundraising activities in a way that is legal, open, honest and respectful.

Supporters fundraising 'in aid of' Calderdale and Huddersfield NHS Charity are encouraged to register with the Fundraising team, where they will be given guidance and asked to sign a Fundraising Agreement, where appropriate. A letter of authority is also issued as required.

By signing up to fundraise in aid of Calderdale and Huddersfield NHS Charity, supporters agree to comply with our policy as well as the Fundraising Regulator's Code of Fundraising Practice. Wherever possible the Charity undertakes monitoring to ensure compliance. This includes regular contact with known supporters and reviewing fundraising materials published citing Calderdale and Huddersfield NHS Charity as the beneficiary of fundraising activities.

Calderdale and Huddersfield NHS Charity is proud to be registered with the Fundraising Regulator and received no complaints through this regulatory body in 2021/22.

Risk Management

The Corporate Trustee is responsible for:

- Keeping complete and up to date accounting records which disclose with reasonable accuracy at any time the financial position of the funds held on trust, to enable it to ensure that the accounts comply with requirements in the Charities Act 2011,
- Establishing and monitoring a system of internal control,
- Establishing arrangements for the prevention and detection of fraud and corruption.

Internal risks are minimised by the implementation of procedures and systems, which are designed to provide assurance against misstatement or loss and are reviewed periodically. They include:

- Delegation of authority and segregation of duties,
- Authorisation of all transactions and projects,
- Identification and management of risks,
- Regular reports by Audit Yorkshire (which provides an Internal Audit function).

Principal Risks:

- Fall in income from donations,
- Fall in investment market value.

The Charity has a Risk Register which records strategic and operational risks. Every risk is assessed against a matrix which measures likelihood and impact, both before and after mitigations have been applied, and a target risk score. Risks are added as they are identified and archived once they have reached their target score for a given period.

Complaints

A Complaints policy is not yet in place and forms part of the 2022/23 plans for the Charity development. However details about how to contact the Charity to make a complaint, alongside details of the Charity Commission and Fundraising Regulator can be found on the Charity website. During 2021/22 the Charity did not receive any complaints.

Charity Sector Governance and Partnerships

The Charity is regulated by the Charity Commission and is a member of the Fundraising Regulator, the self-regulatory scheme for fundraising in the UK. By being a member of the Fundraising Regulator the Charity has committed to its principles which are:

- We are committed to high standards
- We are honest and open
- We are clear
- We are respectful
- We are fair and reasonable
- We are accountable

The Charity has also documented a Fundraising Promise which can be found on the Charity website and is in line with the Charity values of being **Caring, Honest, Fair** and to **Transform**.

In addition, Calderdale and Huddersfield NHS Charity is one of over 240 NHS charities in England and Wales who are eligible to join the NHS Charities Together. As a member charity we have the opportunity to benchmark our fundraising activity with our peers, discuss matters of common concern and exchange information and experiences and to participate in conferences and seminars which offer support and education for our staff and trustees.

GOVERNANCE REVIEW

Our Committees

The Corporate Trustee designated responsibility for the overall strategic and governance of the Charity to the Charitable Funds Committee, The Charitable Funds Committee meets four times a year to ensure the proper management of funds, and these are spent in accordance with the wishes of the donor and the Objects of Calderdale and Huddersfield NHS Charity.

Public Benefit

The Corporate Trustee has a duty to comply with Section 17 of the Charities Act 2011 which outlines the Charity Commission's general guidance on public benefit. The Trustee confirms that this requirement is strongly embedded within the procedures for approving funding applications and spending plans and that Calderdale and Huddersfield NHS Charity has fulfilled the public benefit requirement.

As part of operational management the Trustee, Charitable Funds Committee, Operations Sub Committee and Charity Management team ensure that all funding applications and spending plans contain identifiable public benefits that are clear and meet the charitable objects of Calderdale and Huddersfield NHS Charity by supporting any NHS charitable purpose relating to Calderdale and Huddersfield NHS Foundation Trust and its patients. Calderdale and Huddersfield NHS Charity's strategic goals and the public benefit requirement are satisfied through funding a range of projects, examples of which can be found listed elsewhere in this Report under each of our priority areas.

Reserves Policy

The Charity reviewed and agreed a new Reserves Policy in February 2021 which applies to restricted and unrestricted funds. The Reserves Policy will be reviewed annually by the Charitable Funds Committee. Further detail can be found below.

FINANCIAL REVIEW

Income

In 2021/22 the total incoming resources amounted to £434,000. This is a decrease of £549,000 on the previous year's balance of £983,000; this was due to decreases in donations (£370,000), legacies (£35,000) and charitable activities income (£144,000).

The total expenditure of the Charity exceeded the income received by £316,000. In addition, there was a positive movement of £305,000 arising from the revaluation of investment assets. As such, there was an overall decrease in the funds of £11,000 to £3,189,000.

Expenditure

In 2021/22 the Charity spent £639,000 on charitable activities; this includes an allocation of the support costs that the Charity incurred in the administration of the fund of £35,000 comprising costs for Financial Services support, External Audit and other establishment costs which include online giving fees and printing and stationery costs.

The Charity also incurred costs of £88,000 in raising funds.

Going Concern

The accounts have been prepared on a going concern basis. At the end of the financial year Calderdale and Huddersfield NHS Charity had total net assets of £3.189 million. The Trustees have reviewed its commitment for the next 12 months and are confident that there are sufficient unrestricted free reserves to meet its commitments as they fall due. The Charity maintains an adequate cash position to meet its on-going expenditure requirements. The Corporate Trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern.

Reserves Policy

The Corporate Trustee has a legal duty to apply charitable funds within a reasonable time of their receipt but should also hold some money in reserve. Within our Charity we therefore have three funds which form our unrestricted reserves – the two General Purpose funds and the General Reserves fund. The balances on these, less any commitments, form the total of the Charity's unrestricted reserves.

The Corporate Trustee encourages the use of balances and intends that designated funds are spent within a reasonable period of receipt and therefore expects to only maintain a minimum reserve balance to allow the charity to remain operational and to mitigate unforeseen circumstances.

It is necessary to retain reserves over the longer term to:

- Reduce the impact of risks should the levels of income (including fluctuations in the value of investments) reduce significantly such that the Charity cannot meet its obligations.
- Ensure the Charity can cover its on-going operational costs – these include governance costs such as salaries and audit fees and also fundraising costs.
- Meet the closure or transfer of the Charity's affairs should the need arise.

The Reserves Policy states *The Corporate Trustee aims to retain, as a minimum, a level of reserves sufficient to provide funding for **three months' operational costs** (including governance and fundraising costs).*

Investment Policy and Performance

All investments are made in accordance with guidance issued by the Charity Commission; the Charity's investment manager is CCLA Investment Management Ltd.

The Charity seeks to balance ethical and socially responsible investment and risk. As such, the investment managers appointed by the Charity are restricted from investing directly in the processing and/or manufacture of tobacco products, and the portfolio of investment is widely diversified. It should be noted that in July 2021, the Charity moved its portfolios from the COIF Charities Investment Fund to the COIF Charities Ethical Investment Fund.

The investment objective is to provide a balance between long term capital growth, security, availability and maximisation of annual income.

At 31 March 2022, the market value of investments managed by the Charity's investment manager, CCLA Investment Management Ltd, was £2,941,000 compared to £2,636,000 at 31 March 2021.

During the financial year 2021/22, Calderdale and Huddersfield NHS Foundation Trust Charitable Funds made a £305,000 unrealised gain on investment assets; this is compared to an unrealised gain experienced in 2020/21 of £538,000.

REFERENCE AND ADMINISTRATIVE DETAILS

Calderdale and Huddersfield NHS Charity	
Registered Charity Number	1103694
Governing Document	The governing document, dated 18 March 2004, is a Trust Deed setting out how the Charity should be operated and incorporates the regulations by which it must abide.
Principal and Registered Office	Calderdale & Huddersfield NHS Foundation Trust Trust Headquarters, Huddersfield Royal Infirmary, Acre Street, Lindley, Huddersfield, HD3 3EA. T: 01484 344 344

Charitable Objects

The object of the Charity is to apply income received from donations and legacies to any charitable purpose or purposes relating to the NHS to benefit the public served by the Trust. The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund and, in designating funds, the Corporate Trustee respects the wishes of donors to benefit patient care and advance the good health and welfare of patients, carers and staff.

The Corporate Trustee confirms that it has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

The longer term aim of the Charity is to continue applying income received from donations and legacies to benefit the public served by the Trust, whilst maintaining minimal levels of reserves.

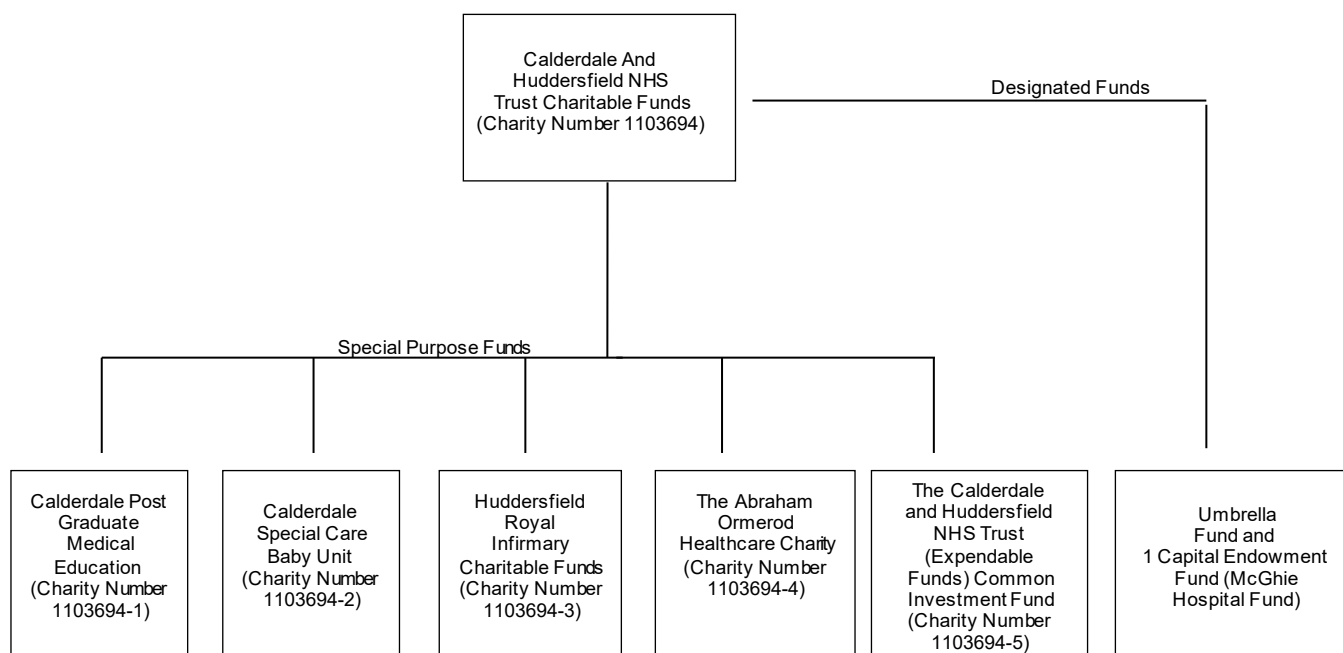
Impact and meeting the Objects

The Charity closely manages all aspects of charitable fund expenditure, reviewing and evaluating outcome and impact across all levels and purposes of funding.

Through ongoing monitoring and gathering of data related to the expenditure of donations, the Charity is able to showcase its impact through the form of case studies and outcome reporting, all of which is publicly available.

Fund Structure and Linked Charities

Calderdale and Huddersfield NHS Charity comprises of the Umbrella Fund and five Special Purpose Funds. Each of the five special purpose funds (linked charities) share the same charity number as Calderdale and Huddersfield NHS Charity and have the same Trustee.



The designated funds receive income mainly through legacies and donations. On accepting such income no legal obligation is created as to its expenditure but it is the intention of the Corporate Trustee that any income received into Charitable Funds will be spent in line, as far as possible, with the wishes of the donor. It is to this end therefore that separate accounts are kept within the Umbrella fund for each of the designated funds.

The only income which the McGhie Hospital fund attracts is dividends on the capital investment. This fund is a permanent endowment; the income from the capital is to be split equally between the general purpose funds for Calderdale and Huddersfield.

Of the 5 special purpose funds registered with the Charity Commission, Calderdale Post Graduate Medical Education (PGME), Calderdale Special Care Baby Unit (SCBU) and Huddersfield Royal Infirmary also receive income from legacies and donations but have restrictions on where the funds can be spent.

The Calderdale and Huddersfield NHS Trust (Expendable Funds) Common Investment fund is a scheme that is registered with the Charity Commission that allows the Charity to combine the investment and money belonging to a number of funds into one pooled fund.

Each fund has at least one fund manager and funds are grouped by division.

The responsibility for approving expenditure of less than £500 from Charitable Funds has been delegated to the fund manager. For amounts that are greater than £500 further additional approval is required depending on the amount and type of expenditure. This could be a General Manager, Assistant Director of Nursing/Finance or higher level.

Fund Management

Calderdale and Huddersfield NHS Charity make grants from both its unrestricted and restricted funds. The grants from restricted funds must be used in accordance with the conditions attached to the fund.

Unrestricted fund grants are made from general purpose funds and designated (earmarked) funds.

- **General funds.** These funds are received with no particular preference expressed by donors. The Charitable Funds Committee invites applications from any member of staff to this fund. Based on their knowledge of the Trust, the Committee agrees funding priorities and scores applications for quality and value for money.

- **Designated funds.** These contain donations where a particular part of the hospital or activity was nominated for support by the donor at the time their donation was made. Whilst their nomination is not binding on the Trustee, the designated funds reflect these nominations. The designated funds are overseen by fund managers who can make recommendations on how to spend the money within their designated area.

Professional Advisors

Principal Professional Advisors

Bankers	National Westminster Bank plc 8 Market Place Huddersfield HD1 2AL
Investment Managers	CCLA Investment Management Ltd Senator House 85 Queen Victoria Street London EC4V 4ET
Auditors	KPMG LLP (UK) 1 Sovereign Square Sovereign Street Leeds LS1 4DA
Legal Advisors	Hempsons Solicitors The Exchange Station Parade Harrogate HG1 1TS

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

Under charity law, the trustees are responsible for preparing a Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees are required to prepare the financial statements in accordance with UK Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

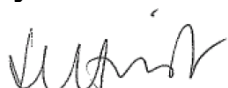
In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed and rules, subject to any material departures disclosed and explained in the financial statements;
- assess the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

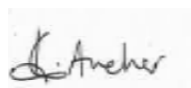
The trustees are required to act in accordance with the trust deed and the rules of the charity, within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the charity's transactions and disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By Order of the Corporate Trustee



Signed Mrs Helen Hirst, Chair Dated 5 December 2022



Signed Mrs Kirsty Archer, Acting Director of Finance Dated 5 December 2022

Independent auditor's report to the Trustees of Calderdale and Huddersfield NHS Foundation Trust Charitable Funds

Opinion

We have audited the financial statements of Calderdale and Huddersfield NHS Foundation Trust Charitable Funds ("the charity") for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Balance Sheet and related notes, including the accounting policies in note 1.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 149 of the Charities Act 2011 (or its predecessors) and report in accordance with regulations made under section 154 of that Act.

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the charity in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

Going concern

The trustees have prepared the financial statements on the going concern basis as they do not intend to liquidate the charity or to cease its operations, and as they have concluded that the charity's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

In our evaluation of the trustees' conclusions, we considered the inherent risks to the charity's business model and analysed how those risks might affect the charity's financial resources or ability to continue operations over the going concern period.

Our conclusions based on this work:

- we consider that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate;
- we have not identified, and concur with the trustees' assessment that there is not, a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for the going concern period.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the charity will continue in operation.

Fraud and breaches of laws and regulations – ability to detect

Identifying and responding to risks of material misstatement due to fraud

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of management, the Audit and Risk Committee, Charitable Fund Committee and inspection of policy documentation as to the Charity's high-level policies and procedures to prevent and detect fraud, as well as whether they have knowledge of any actual, suspected or alleged fraud. 26
- Reading Trust Board, Audit and Risk Committee and Charitable Fund Committee minutes.

- Using analytical procedures to identify any usual or unexpected relationships.
- Reviewing the Charity's accounting policies.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries. On this audit we do not believe there is a fraud risk related to revenue recognition due to the non-complex nature of revenue received by the entity.

We did not identify any additional fraud risks.

We performed procedures including identifying adjustments to test based on risk criteria and comparing the identified entries to supporting documentation. These included unusual adjustments linked to cash.

Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience and through discussion with the Trustees and other management (as required by auditing standards) and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

The Charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related charities legislation). We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Whilst the Charity is subject to many other laws and regulations, we did not identify any others where the consequences of non-compliance alone could have a material effect on amounts or disclosures in the financial statements.

Context of the ability of the audit to detect fraud or breaches of law or regulation

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

Other information

The trustees are responsible for the other information, which comprises the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. We are required to report to you if:

- based solely on that work, we have identified material misstatements in the other information; or

- in our opinion, the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements.

We have nothing to report in these respects.

Matters on which we are required to report by exception

Under the Charities Act 2011 we are required to report to you if, in our opinion:

- the charity has not kept sufficient accounting records; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in these respects.

Trustees' responsibilities

As explained more fully in their statement set out on page 25, the trustees are responsible for: the preparation of financial statements which give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

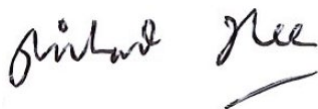
Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's trustees as a body, in accordance with section 149 of the Charities Act 2011 (or its predecessors) and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



for and on behalf of KPMG LLP, Statutory Auditor

Chartered Accountants

KPMG LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

1 St Peter's Square

Manchester

M2 3AE

9 December 2022

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS
ACCOUNTS – 2021/22

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	2021/22 Total funds £'000	2020/21 Total funds £'000
Income and endowments from:						
Donations and legacies	3	418	12	0	430	835
Charitable Activities	4	0	0	0	0	144
Investments	5	4	0	0	4	4
Other	5	0	0	0	0	0
Total incoming resources		422	12	0	434	983
Expenditure on:						
Raising funds	6	80	8	0	88	58
Charitable activities	7					
Purchase of new equipment		81	40	0	121	168
New building and refurbishment		164	7	0	171	39
Staff education and welfare		44	49	0	93	244
Patient education and welfare		154	100	0	254	170
Contribution to NHS		0	0	0	0	0
Total charitable activities		443	196	0	639	621
Other resources expended		0	23	0	23	15
Total expenditure	8	523	227	0	750	694
Net gains on investments	13	196	99	10	305	538
Net income/(expenditure)		95	(116)	10	(11)	827
Transfers between funds	10	0	0	0	0	0
Net movement in funds		95	(116)	10	(11)	827
Reconciliation of Funds						
Total Funds brought forward		2,046	1,036	118	3,200	2,373
Total funds carried forward		2,141	920	128	3,189	3,200

The notes 1-24 on the following pages form part of these financial statements. All income and expenditure are derived from continuing operations.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2021/22

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total at 31 March 2022 £'000	Total at 31 March 2021 £'000
Fixed assets						
Investments	13	1,884	929	128	2,941	2,636
Total fixed assets		1,884	929	128	2,941	2,636
Current assets						
Debtors	14	4	0	0	4	7
Cash and cash equivalents	15	450	18	0	468	625
Total current assets		454	18	0	472	632
Liabilities						
Creditors: amounts falling due within one year	16	197	27	0	224	68
Net current assets / (liabilities)		257	(9)	0	248	564
Total assets less current liabilities		2,141	920	128	3,189	3,200
Total net assets		2,141	920	128	3,189	3,200
Funds of the charity	19					
Endowment funds		0	0	128	128	118
Restricted income funds		0	920	0	920	1,036
Unrestricted income funds		2,141	0	0	2,141	2,046
Total funds		2,141	920	128	3,189	3,200

The notes 1-24 on the following pages form part of these accounts. The financial statements and the accompanying notes were approved by the Board of Directors on 1st December 2022 and were signed on its behalf by Kirsty Archer, Acting Director of Finance.



Signed Mrs Helen Hirst, Chair

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2021/22

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

	Note	Total at 31 March 2022 £'000	Total at 31 March 2021 £'000
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	18	(161)	294
Cash flows from investing and other activities:			
Dividends from investments	5	4	4
Other income	5	0	0
Net cash provided by (used in) investing activities		4	4
Receipt from sale of investments	13	0	140
Net cash provided by financial investment		0	140
Change in cash and cash equivalents in the reporting period		(157)	438
Cash and cash equivalents at the beginning of the reporting period	15	625	187
Cash and cash equivalents at the end of reporting period	15	468	625

The notes 1-24 on the following pages form part of these accounts.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2021/22

NOTES TO THE ACCOUNTS

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at fair value.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Corporate Trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern.

b) Governance costs

Governance costs are classified as support costs and have therefore been apportioned across charitable activities, after a portion has been allocated to Raising Funds. These costs include costs related to the statutory audit and an apportionment of overhead and other support costs.

The analysis of support costs, including governance costs, is shown in note 9.

c) Structure of funds

Unrestricted income funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of its charitable objectives. Unrestricted funds include designated funds where the donor has made known their non-binding wishes or where the Corporate Trustee, at its discretion, has created a fund for a specific purpose.

Restricted funds are those which are to be used in accordance with specific restrictions imposed by the donor. The Charity has six restricted funds. The restrictions on CRH SCBU, CRH PGME and HRI Special Purpose funds (see note 19) primarily limit any expenditure from these funds to be undertaken for the benefit of the stated purpose contained in the fund title. The fourth and fifth restricted funds are the Abraham Ormerod fund and the Abraham Ormerod Reserve fund. They both have the same restriction, which is that the approved expenditure must, where possible, be for services provided for the benefit of people in the Todmorden area. The sixth restricted fund is the Covid-19 fund where the grants from NHS Charities Together were allocated.

Endowment Funds are where capital is held to generate income for charitable purposes with no discretion to spend capital. The Charity has one permanent endowment fund, McGhie Hospital.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2021/22

Accounting Policies (continued)

d) Incoming resources

All incoming resources are recognised once the Charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

e) Gifts in kind

Gifts in kind, such as food and care packages are not accounted for when they are accepted and immediately distributed unless a single donation is material.

Gifts of tangible assets such as mattresses and fridges are recognised as a donation at fair value (market price) on receipt and charitable expenditure when they are distributed.

Where gifts in kind are held before being distributed to beneficiaries, they are recognised at fair value as stock until they are distributed.

f) Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable; this will be once confirmation has been received from representatives of the estate(s) that probate has been granted, the executors have established that there are sufficient assets in the estate to pay the legacy and all conditions attached to the legacy have been fulfilled or are within the Charity's control.

If there is uncertainty as to the amount of the legacy and it cannot be reliably estimated, then the legacy is shown as a contingent asset until all of the conditions for income recognition are met (see Note 20 - Material legacies).

g) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to each category of expense shown in the Statement of Financial Activities. All expenditure is recognised once there is a legal constructive obligation committing the Charity to the expenditure.

h) Irrecoverable VAT

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

i) Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, costs of administration and audit costs. They are allocated to charitable activities, across the funds in proportion to total expenditure, as shown in note 9, after a portion has been allocated to Raising Funds.

j) Fundraising costs

The costs of generating funds are those costs attributable to generating income for the Charity, other than those costs incurred in undertaking charitable activities. These are fundraising costs and they include expenses for fundraising activities and a fee paid to Calderdale & Huddersfield NHS Foundation Trust to pay the salary and overhead costs of the fundraising team – see note 6.

k) Charitable activities

Costs of Charitable Activities comprise all costs incurred in the pursuit of charitable objects of the Charity. These costs comprise direct costs and overhead and support costs.

l) Fixed asset investments

Investments are initially recognised at their transaction value and are subsequently measured at the current market value quoted by the investment analyst, as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation.

The main form of financial risk faced by the Charity is that of volatility in equity markets and investment markets due to wider economic conditions and the attitude of investors to investment risk.

m) Debtors

Debtors are amounts owed to the Charity. They are measured on the basis of their recoverable amount.

n) Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the Charity as they fall due. Cash equivalents are balances held in the deposit account which are very liquid funds and are now shown as part of 'Cash and cash equivalents' on the balance sheet. There is no impact on the total funds of the Charity. An analysis of Cash and cash equivalents is provided in note 15.

o) Creditors

Creditors are amounts owed by the Charity. They are measured at the amount that the Charity expects to have to pay to settle the debt.

p) Recognised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or value at date of purchase if later).

2 Prior year comparatives by type of fund

The primary statements provide prior year comparatives in total; this note provides prior period comparatives for the Statement of Financial Activities and the Balance Sheet for each of the three types of fund that the Charity manages.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2021/22

NOTES TO THE ACCOUNTS

2a Unrestricted funds

Statement of financial activity for the year ended 31 March 2022

	2022 £'000	2021 £'000
Income and endowments from:		
Donations and legacies	418	699
Investments	4	4
Total income and endowments	422	703
Expenditure on:		
Raising funds	80	52
Charitable activities		
Purchase of new equipment	81	123
New building and refurbishment	164	30
Staff education and welfare	44	53
Patient education and welfare	154	128
Total charitable activities	443	334
Total expenditure	523	386
Net gains on investments	196	328
Net income/(expenditure)	95	645
Transfers between funds	0	(42)
Net movement in funds	95	603
Reconciliation of Funds		
Total Funds brought forward	2,046	1,443
Total funds carried forward	2,141	2,046

Balance sheet as at 31 March 2022

	2022 £'000	2021 £'000
Fixed assets		
Investments	1,884	1,521
Total fixed assets	1,884	1,521
Current assets		
Debtors	4	6
Cash and cash equivalents	450	575
Total current assets	454	581
Liabilities		
Creditors: amounts falling due within one year	197	56
Net current assets / (liabilities)	257	525
Total assets less current liabilities	2,141	2,046
Total net assets	2,141	2,046
Total unrestricted funds	2,141	2,046

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2021/22

NOTES TO THE ACCOUNTS

2b Restricted funds

Statement of financial activity for the year ended 31 March 2022

	2022 £'000	2021 £'000
Income and endowments from:		
Donations and legacies	12	136
Charitable Activities	0	144
Total income and endowments	12	280
Expenditure on:		
Raising funds	8	6
Charitable activities		
Purchase of new equipment	40	45
New building and refurbishment	7	9
Staff education and welfare	49	191
Patient education and welfare	100	42
Total charitable activities	196	287
Other resources expended	23	15
Total expenditure	227	308
Net gains on investments	99	190
Net income/(expenditure)	(116)	162
Transfers between funds	0	42
Net movement in funds	(116)	204
Reconciliation of Funds		
Total Funds brought forward	1,036	832
Total funds carried forward	920	1,036

2c Endowment funds

Statement of financial activity for the year ended 31 March 2022

	2022 £'000	2021 £'000
Net gains or (losses) on investments	10	20
Net income/(expenditure)	10	20
Transfers between funds	0	0
Net movement in funds	10	20
Reconciliation of Funds		
Total Funds brought forward	118	98
Total funds carried forward	128	118

Balance sheet as at 31 March 2022

	2022 £'000	2021 £'000
Fixed assets		
Investments	929	997
Total fixed assets	929	997
Current assets		
Debtors	0	1
Cash and cash equivalents	18	50
Total current assets	18	51
Liabilities		
Creditors: amounts falling due within one year	27	12
Net current assets / (liabilities)	(9)	39
Total assets less current liabilities	920	1,036
Total net assets	920	1,036
Total restricted funds	920	1,036

Balance sheet as at 31 March 2022

	2022 £'000	2021 £'000
Fixed assets		
Investments	128	118
Total fixed assets	128	118
Total assets less current liabilities	128	118
Total net assets	128	118
Total endowment funds	128	118

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2021/22

NOTES TO THE ACCOUNTS

3 Analysis of voluntary income

	Unrestricted funds	Restricted funds	Endowment funds	2021/22 Total funds	2020/21 Total funds
	£'000	£'000	£'000	£'000	£'000
Donations	85	5	0	90	196
Corporate donations	332	7	0	339	603
Legacies	1	0	0	1	36
	418	12	0	430	835

4 Analysis of income from charitable activities (NHS Charities Together grants)

	Unrestricted funds	Restricted funds	Endowment funds	2021/22 Total funds	2020/21 Total funds
	£'000	£'000	£'000	£'000	£'000
Stage 1 grant (2nd part)	0	0	0	0	42
Stage 2 grant (1st part)	0	0	0	0	50
Stage 2 grant (2nd part)	0	0	0	0	50
Grant in association with Starbucks	0	0	0	0	2
	0	0	0	0	144

In 2021/22, the Charity did not receive any grants from the NHS Charities Together Covid-19 emergency appeal.

5 Total income from operating activities

Income from investments

	Unrestricted funds	Restricted funds	Endowment funds	2021/22 Total funds	2020/21 Total funds
	£'000	£'000	£'000	£'000	£'000
Fixed asset investments UK	4	0	0	4	4
	4	0	0	4	4

The dividends above relate to the McGhie Hospital fund; these are shared equally between both General Purpose funds.

Other Income

Other income is £nil (£nil in 2020/21).

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2021/22

NOTES TO THE ACCOUNTS

6 Analysis of expenditure on raising funds

In 2021/22 the Charity continued to use only one investment manager. For the current year, the fee for the COIF Charities Ethical Investment fund is 0.60% which is charged annually based on the capital balance (2020/21: 0.60%).

	Unrestricted funds	Restricted funds	Endowment funds	2021/22 Total funds	2020/21 Total funds
	£'000	£'000	£'000	£'000	£'000
Fundraising Costs	78	7	0	85	54
Support Costs	2	1	0	3	4
	80	8	0	88	58

The fundraising costs above include staff costs, establishment of a charity office, memberships, marketing and resources and other fundraising event costs.

7 Analysis of charitable expenditure

The Charity made grant support available to Calderdale and Huddersfield NHS Foundation Trust and Locala Community Partnership for the purchase of equipment and contributions for staff and patient education, amenities and welfare.

	Grant funded activity			Support costs			Total 2021/22			Total
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total 2021/22	2020/21
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Purchase of new equipment	76	38	114	5	2	7	81	40	121	168
New building and refurbishment	156	6	162	8	1	9	164	7	171	39
Staff education,welfare and amenities	42	46	88	2	3	5	44	49	93	244
Patient education,welfare and amenities	146	94	240	8	6	14	154	100	254	170
	420	184	604	23	12	35	443	196	639	621

8 Analysis of grants

The main beneficiary of the Charity is the related party, Calderdale and Huddersfield NHS Foundation Trust, but grants are also made to Locala Community Partnership. The Corporate Trustee operates a scheme of delegation through which all grant funded activity is managed by fund managers responsible for the day to day disbursements from their designated funds in accordance with the directions set out in the Charity standing orders and standing financial instructions.

The Charity also made available grant support of £23,000 (2020/21: £15,000) – this was for Age Concern Todmorden, Disability Support Calderdale and the 8th/26th Calder Valley Scout Group.

	2021/22 £'000	2020/21 £'000
Raising funds	88	58
Grants made:		
NHS Foundation Trust	639	621
Locala Community Partnership	0	0
	639	621
Other Resources Expended	23	15
Total resources expended	750	694

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2021/22

NOTES TO THE ACCOUNTS

9 Allocation of governance and support costs

Support and overhead costs are apportioned to charitable activities according to the value of transactions that have occurred within each activity in the year. Governance costs are those support costs which relate to the strategic and day to day management of the Charity.

	Raising Funds	Charitable Activities	2021/22 Total	2020/21 Total
	£'000	£'000	£'000	£'000
Support and governance costs				
Financial services	2	26	28	27
Salaries and related costs	0	5	5	4
External and internal audit costs	1	3	4	6
Establishment costs	0	1	1	1
	3	35	38	38

	Unrestricted funds	Restricted funds	Endowment funds	2021/22 Total	2020/21 Total
	£'000	£'000	£'000	£'000	£'000
Support and governance costs					
Raising funds	2	1	0	3	4
Charitable Activities	23	12	0	35	34
	25	13	0	38	38

	Unrestricted funds	Restricted funds	Endowment funds	2021/22 Total	2020/21 Total	2022 Basis of apportionment to charitable activities
	£'000	£'000	£'000	£'000	£'000	
Support and governance costs for charitable activities						
Financial services	17	9	0	26	25	Proportionate to charitable expenditure
Salaries and related costs	3	2	0	5	4	Proportionate to charitable expenditure
External and internal audit costs	2	1	0	3	4	Proportionate to charitable expenditure
Establishment costs	1	0	0	1	1	Proportionate to charitable expenditure
	23	12	0	35	34	

	Purchase of Equipment	Staff Education and Welfare	Patient Education and Welfare	Building & Refurbishment	Other	2021/22 Total	2020/21 Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Apportionment of support costs across charitable expenditure							
Financial services	5	4	10	7	0	26	25
Salaries and related costs	1	1	2	1	0	5	4
External and internal audit costs	1	0	1	1	0	3	4
Establishment costs	0	0	1	0	0	1	1
	7	5	14	9	0	35	34

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2021/22

NOTES TO THE ACCOUNTS

10 Transfers between funds

There were no transfers between funds in 2021/22 (2020/21: £42,000).

11 Analysis of staff costs

The Charity does not directly employ any members of staff. The administration and fundraising are carried out by staff from the Trust and recharged to the Charity. For 2021/22 the recharged staff cost for administration was £32,933 (2020/21: £31,334). This comprised £29,130 (2020/21: £27,810) (salaries) and £3,803 (2020/21: £3,524) (social security costs). The recharged staff cost for fundraising was £67,299 (2020/21: £48,637).

This comprised £54,079 (2020/21: £38,890) (salaries) and £13,220 (2020/21: £9,747) (social security costs). None of these staff received any other employee benefits in either year and nor did any individual receive employee benefits (excluding employer pension costs) above £60,000.

12 Auditor's remuneration

The auditor's remuneration of £3,840 - inclusive of VAT (2020/21: £3,840 – inclusive of VAT) related solely to the statutory audit, with no other additional work undertaken (2020/21: £nil).

13 Fixed asset investments

All investments are made in accordance with the guidance issued by the Charity Commission. Funds are either invested in the stock exchange, other securities or held to gain interest in the bank. The Charity's investment objective remains the same, that is, to provide a balance between long term capital growth, security, availability and maximisation of annual income. The current investments are managed by CCLA in its Ethical Funds, which has restrictions applied in the areas of Climate Change, Armaments, Tobacco, Alcohol, Oppressive regimes and gambling. All investments are carried at their fair value.

Movement in year

	2021/22 £'000	2020/21 £'000
Market value at 1 April	2,636	2,238
Add : additions at cost	0	0
Less : disposals at market value and in year gain/(loss) on disposal	0	(140)
Add/Less : gain/loss on revaluation	305	538
Add : gain/(loss) on in year disposals	0	0
Less : movements in broker held bank accounts	0	0
Market value at 31 March	2,941	2,636

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2021/22

NOTES TO THE ACCOUNTS

Fixed asset investments (cont.)

Investments in common investment funds

	Units held at 31 March 2022	31 March 2022 total £'000		Units held at 31 March 2021	31 March 2021 total £'000
CCLA Investments Management Ltd			CCLA Investments Management Ltd		
COIF Charities Ethical Investment Fund			COIF Charities Investment Fund		
Accumulation units	592,754	2,813	Accumulation units	12,153	2,518
Income units	43,332	128	Income units	6,602	118
	636,086	2,941		18,755	2,636

It should be noted that in July 2021, the Charity moved its portfolios from the COIF Charities Investment Fund to the COIF Charities Ethical Investment Fund, hence the significant change in the number of units held.

Risk Strategy in terms of investments held with investment managers

In line with the investment objectives of the Charity, it is essential that the correct balance of risk and rewards is conveyed to the Investment Managers running the Charity portfolios.

The view of the Charitable Funds Committee is that risk levels should be based on Low and Medium risk.

Low risk

The Charity is prepared to accept a small degree of short term volatility, in the hope of producing slightly higher returns. The Charity seeks to reduce the risk of returns being exceeded by inflation, while retaining a consistent pattern of returns and accepts the possibility of frequent but minor fluctuations in capital value.

Medium risk

The Charity is prepared to accept risk of some short term volatility in the pursuit of returns over the medium to long term which should maintain capital after the effects of inflation and is aware that more significant fluctuations in capital are possible.

Liquidity risk

This is anticipated to be low as the Fund holds a diversified portfolio but one biased towards real assets including global equities, property and infrastructure, and with only modest exposure to bonds and cash.

Currency risk

There is an element of currency risk as there are some overseas equities within the portfolio but these should be minimal as the portfolio is diversified.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2021/22

NOTES TO THE ACCOUNTS

14 Analysis of debtors

	31 March 2022 £'000	31 March 2021 £'000
Debtors under 1 year		
Other debtors	4	7
Total	4	7

Other debtors represent any sums owed to the Charity by a related party, Calderdale and Huddersfield NHS Foundation Trust, for income collected by the Trust on behalf of the Charity (£3,000) (2020/21: £5,000) and donations received but not banked until April 2022 of £1,000 (2020/21: £2,000).

15 Analysis of cash and cash equivalents

	31 March 2022 £'000	31 March 2021 £'000
Analysis of cash at bank		
National Westminster current account	0	(1)
Short term investments and deposits		
National Westminster deposit account	468	626
Total	468	625

16 Analysis of liabilities

	31 March 2022 £'000	31 March 2021 £'000
Creditors under 1 year		
Other creditors	224	68
	224	68

Other creditors mainly represent sums owed by the Charity to a related party, Calderdale and Huddersfield NHS Foundation Trust (£201,000) (2020/21: £63,000), for costs incurred by the NHS Foundation Trust on behalf of the Charity in the furtherance of the Charity's objectives. It also includes the cost of items received but not yet invoiced or paid of £23,000 (2020/21: £5,000).

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2021/22

NOTES TO THE ACCOUNTS

17 Provisions for liabilities and charges

The Charity does not have any provisions for liabilities and charges and, as such, has not disclosed any such liabilities and charges in the Statement of Financial Activities.

18 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	31 March 2022 £'000	31 March 2021 £'000
Net income/(expenditure) for 2021/22 (as per SOFA)	(11)	827
Adjustments for:		
(Gains)/losses on investments	(305)	(538)
Dividends from investments	(4)	(4)
Other income	0	0
(Increase)/decrease in debtors	3	42
Increase/(decrease) in creditors	156	(33)
Net cash provided by (used in) operating activities	(161)	294

19 Analysis of charitable funds

	Balance at 31 March 2021 b/fwd	Incoming resources	Resources expended	Transfers	Gains and losses	Balance at 31 March 2022 c/fwd
	£'000	£'000	£'000	£'000	£'000	£'000
Endowment						
McGhie hospital	118	-	-	-	10	128
	118	-	-	-	10	128
Restricted						
CRH SCBU	13	4	(4)	-	-	13
CRH PGME	16	-	(1)	-	-	15
HRI special purpose fund	17	-	(7)	-	-	10
Covid 19 fund	134	8	(94)	-	-	48
Abraham Ormerod day hospital	378	-	(121)	-	-	257
Abraham Ormerod reserve	478	-	-	-	99	577
	1,036	12	(227)	-	99	920
Unrestricted						
Unrestricted funds	2,046	422	(523)	-	196	2,141
Total	3,200	434	(750)	-	305	3,189

All the unrestricted funds are designated funds and are available for any charitable purpose relating to the NHS but are mainly for the stated purpose contained in the fund title. This is in recognition of the non-binding wishes of donors when making their generous gifts.

In the interests of accountability and transparency a complete breakdown of all designated (earmarked) funds is available upon written request.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2021/22

NOTES TO THE ACCOUNTS

20 Material legacies

Legacy income is accounted for as incoming resources in the Statement of Financial Activities either upon receipt or where the legacy is probable. Material legacies are those which have been notified as at 31 March 2022 but not recognised as incoming resources in the Statement of Financial Activities due to the conditions for recognition not being met.

Material legacies as at 31 March 2022		2021/22	2020/21
Notification received from	Date notification received	Estimated value of legacy £'000	Estimated value of legacy £'000
Ramsdens Solicitors	April 2022	5	0
		5	0

21 Outstanding Approvals

Expenditure that has been approved internally but not yet delivered or services not yet provided has been summarised below.

Outstanding Expenditure Approvals as at 31 March 2022		
	2021/22	2020/21
	Estimated value	Estimated value
Fund Manager	£	£
Calderdale & Huddersfield NHS Foundation Trust	666,754	511,401
	666,754	511,401

22 Related party transactions

Calderdale and Huddersfield NHS Foundation Trust is considered to be the main related party to the Charity. Payments to creditors are made through the Trust and reimbursed from the Charitable Funds. Whilst the Trust paid £637,822 (2020/21: £610,105) on behalf of the Charity, all but £94 (2020/21: £86) of this was repaid by the Charity; this latter figure represents the administration costs provided by the Trust. This cost, in support of the Charity's grant making activities, is included within support costs – see note 9.

During the year, a donation of £300,000 (2020/21: £500,000) was received from Calderdale and Huddersfield Solutions Limited, a wholly owned subsidiary of Calderdale and Huddersfield NHS Foundation Trust.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2021/22

NOTES TO THE ACCOUNTS

23 Trustees' remuneration, benefits and expenses

During the year, no Board Member of the Trust received either remuneration or expenses and none of them, or key management staff, has undertaken any material transactions with the Calderdale and Huddersfield NHS Foundation Trust Charitable Funds. There were also no Trustee indemnity insurance costs during the year.

24 Role of volunteers

Our fund managers are, in effect, volunteers. There are about 200 Trust staff members who manage how the Charity's designated funds should be spent. Each fund manager has been delegated responsibility for approving expenditure of less than £500.

Accounts



Calderdale and
Huddersfield
NHS Charity



Calderdale and Huddersfield
NHS Foundation Trust

ANNUAL REPORT

2020/21

For the year ended 31 March 2021

Helping our Trust do more

www.chftcharity.co.uk



Registered with
FUNDRAISING
REGULATOR

Charity Number: 1103694

compassionate
care

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1. Foreword and Chair's report

I am delighted to present Calderdale and Huddersfield NHS Charity Annual Report for 2020/21.

We can all agree that 2020/21 has been a year like no other, and despite the many challenges the outbreak of Covid-19 presented our Trust and our communities, I wish to express my sincere appreciation and thanks to our communities for supporting Calderdale and Huddersfield NHS Charity with such extraordinary generosity and donations.

Your donations, whether large or small, continue to make an enormous difference to our patients and staff every single day and as Chair I am amazed every year how our supporters respond with enthusiasm and drive to support us. We really do value each and every donation, no matter what the size.

It is challenging to capture the sheer intensity and volume of work our small charity team have undertaken this last year and I would like to thank everyone who has donated, fundraised and supported our team this year.

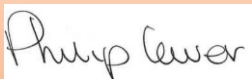
When I look back at our communities' kindness and compassion, I can see that children have undertaken their own fundraising challenges during lockdown, virtual events have taken place, you have baked, shaved your heads, ran many hundreds of miles, taken part in quizzes, ice bucket challenges – all the while helping us to do more for Calderdale and Huddersfield NHS Foundation Trust.

It is through the generosity of our donors and supporters that we have been able to increase the level of funding and support in 2020/21 and you will see in this report there are some examples of the great work our NHS Charity has undertaken and feedback from areas that have benefitted from our funding.

I would like to take this opportunity to also thank NHS Charities Together for supporting our organisation with grant funding early last year – and for everyone who rallied and supported the national Covid-19 Appeal.

I hope that you will enjoy reading this Annual Report and that, whatever role you play in being part of our NHS Charity now and in the future, you will agree that together we really can make a very big difference.

Thank you for your continued support,



Philip Lewer, Chair



2. WHO ARE WE

Calderdale and Huddersfield NHS Charity is a registered charity (registered number 1103694) in accordance with the Charities Act 2011 and was entered on the register on 18th March 2004.

The Charity raises money and receives donations for the benefit of the patients of Calderdale and Huddersfield NHS Foundation Trust. Donations given and money raised are for the purpose of funding projects, initiatives, equipment and improvements that are over and above what the NHS funds, enabling patients to access the best possible care and treatment possible.

OUR MISSION is to support and fund initiatives beyond the remit and capacity of the NHS – to enhance care and experience on behalf of our patients and communities we serve.

OUR OBJECTIVES are:

- To improve patient experience
- To provide equipment, services and resources over and above NHS funding
- To support the health and wellbeing of NHS colleagues at CHFT
- To provide the best donor experience we can and engage our communities in achieving our mission

We believe			
Our patients should have the best possible experience we can provide	Our buildings are accessible for all and equipped to suit the individual needs of our patients and visitors	Supporting our NHS colleagues helps deliver outstanding compassionate care	

Our Values			
Caring	Honest	Fair	Transform
we put our donors and beneficiaries at the centre of all we do, and by working together with CHFT we identify projects and initiatives that will enhance patient experience and outcomes, while supporting the health and wellbeing of NHS	we foster a culture where honesty, openness and transparency is encouraged and valued - managing expectations, doing what we say we'll do and treating others the way we want to be treated	we are true to ourselves and others, valuing diversity, differences and recognising they make us stronger	transforming lives is not just about the big changes, it's also the small acts of kindness that make a difference. Embracing change, challenging the status quo, celebrating success and learning from mistakes; we are always looking for new ways to innovate and improve
			

Our social purpose is to support those that need us, when they need us and to do so with integrity and pride

Without the support of our fantastic fundraisers, donors and supporters we would not be able to support our NHS Trust colleagues enabling them to give patients and their families the level of care and support that they do.



field
Charity



We can
help our Trust
do more



3. OUR TEAM

3.1. CHARITY TRUSTEES

The Charity has a Corporate Trustee: Calderdale and Huddersfield NHS Foundation Trust governed by the law applicable to Trusts, principally the Trustee Act 2000 and the Charities Act 2011. The NHS Trust Board devolved responsibility for the on-going management of funds to the Charitable Funds Committee which administers the funds on behalf of the Corporate Trustee.

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 Charity.

Members of the NHS Trust Board who served during the financial year ending 31 March 2021 were as follows:

Name	Title
Philip Lewer	Chairman
Owen Williams	Chief Executive
David Birkenhead	Medical Director
Gary Boothby	Director of Finance
Ellen Armistead	Director of Nursing / Deputy Chief Executive
Helen Barker	Chief Operating Officer
Suzanne Dunkley	Director of Workforce & Organisational Development
Alistair Graham	Non-Executive Director
Karen Heaton	Non-Executive Director
Richard Hopkin	Non-Executive Director
Andy Nelson	Non-Executive Director
Denise Sterling	Non-Executive Director
Peter Wilkinson	Non-Executive Director

Non-Executive Members of the Trust Board are appointed by the Council of Governors whilst Executive members are subject to recruitment by the NHS Trust Board. Members are not individual trustees under Charity Law but act as agents on behalf of the Corporate Trustee.

3.2. CHARITABLE FUNDS COMMITTEE

The Board Members of the Calderdale and Huddersfield NHS Foundation Trust as Corporate Trustee have devolved responsibility for the on-going management of the Charity to the Charitable Funds Committee which administers the funds on behalf of the Corporate Trustee.

The Members of the Charitable Funds Committee in the financial year ending 31 March 2021 were as follows:

Name	Title
Philip Lewer	Chairman
David Birkenhead	Medical Director
Gary Boothby	Director of Finance
Ellen Armistead	Director of Nursing / Deputy Chief Executive
Richard Hopkin	Non-Executive Director
Peter Wilkinson	Non-Executive Director
Sheila Taylor	Council of Governors' Representative
John Gledhill	Council of Governors' Representative (Reserve)
Adele Roach	BAME Network Representative (from Nov 2020)

3.3 KEY PERSONNEL

Calderdale and Huddersfield NHS Charity team is made up of two members of staff, who manage all operations and activities the Charity undertakes.

Name	Title
Emma Kovalski	Charity Manager
Carol Harrison	Charitable Funds Manager (finance)



Calderdale and
Huddersfield
NHS Charity



Calderdale and Huddersfield
NHS Foundation Trust

4. OUR YEAR IN NUMBERS



£983,000 raised to help our
Trust do more



3,400 new supporters



£377,000 spent on improving
and enhancing patient experience
and outcomes



Thousands of donated
gifts and products



700 volunteering hours



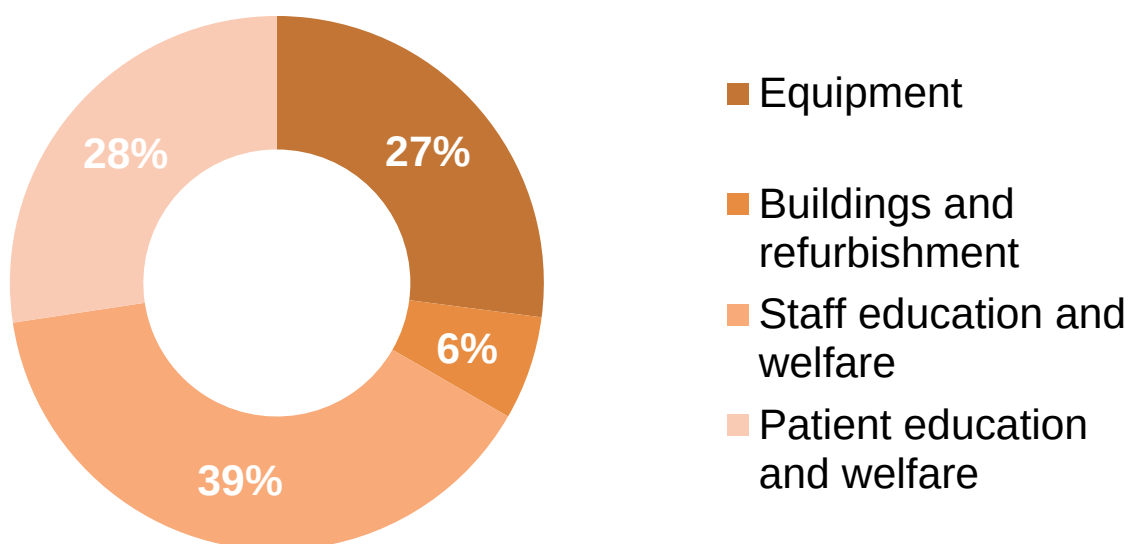
270 individual funding
applications granted



£244,000 spent on supporting
NHS colleagues

5. THE IMPACT OF OUR FUNDING – WHAT YOU HELPED US TO ACHIEVE

2020/21 Funding Mix



Calderdale and Huddersfield NHS Charity Funding Awarded

2020/21		
Funding priority	Total	%
Equipment	168,000	27
Buildings and refurbishment	39,000	6
Staff education and welfare	244,000	39
Patient education and welfare	170,000	28
Total (£)	621,000	100

This year, funding from Calderdale and Huddersfield NHS Charity has been awarded to over 270 single applications for charitable support.

Applications for funding can be made by any Calderdale and Huddersfield NHS Foundation Trust employee, from any area of the Trust. Each application is categorised into one of our key funding areas:

- Equipment
- Buildings and refurbishment
- Staff education and welfare
- Patient education and welfare

The Charity assesses each funding application made against each of these four areas and where donations can have the most impact by providing the additional funding. Applications were welcomed throughout the year, and with an increased rate of funding applications to support staff education and welfare between March and July 2020, where we were required to provide immediate and urgent assistance and support to the Trust and NHS staff, due to the impact of Covid-19.

Across these following pages are examples of the great projects and initiatives, from each of our funding areas that we supported in 2020-21.



5.1. EQUIPMENT

Why giving back in support of Oncology services makes a difference.

In October 2019 Claire, a young mum of two small children began treatment for stage 3 breast cancer and during the following 10 months of aggressive treatment Claire was offered the opportunity to use one of the Trusts Paxman Scalp Coolers.

Claire said “I used to have really long blonde hair, but after my diagnosis I had my hair cut in to a bob. At one stage I even suggested shaving it off as I knew what I was going to be faced with – total hair loss.

However, I was offered the opportunity to try using the Paxman Scalp Cooler whilst receiving my treatment, and remarkably I barely lost any hair at all. 8 months, 8 rounds of chemotherapy and I kept my blond bob!

I was the first person to have cancer in my family, and my diagnosis was a complete shock, a bolt out of the blue. However the team at Calderdale and Huddersfield NHS Foundation Trust, every doctor, nurse, consultant, surgeon, domestic, porter – everyone, the whole team were incredible. They were exactly what I needed them to be for me, caring, supportive, and human. To care for me, listen to me, look after me, challenge me and support me. I cannot speak highly enough of everyone.

This was the hardest time of my life, and I have so much to be grateful for.

In October 2020, Claire began a gruelling 150 mile walk, as part of Breast Cancer Awareness month as a way to raise some much needed funds for Calderdale and Huddersfield NHS Charity as a way of giving back.

Claire raised over £2,200 and we are pleased and proud to say that Claire’s gift has contributed towards Calderdale and Huddersfield NHS Charity oncology funds, that have recently been used to purchase 3 new Paxman Scalp Coolers and support package.

“

Cancer can set you apart from your friends, your family, your colleagues at work – I didn’t want that – especially at 32. And keeping my hair was so vitally important for my mental health and wellbeing, during treatment.”



£40,000 funded 3 new Paxman Scalp Coolers for and on behalf of Calderdale and Huddersfield NHS Foundation Trust cancer patients

Supporting Cardiology Patients

In August 2020 Calderdale and Huddersfield NHS Charity approved £32,580 to provide 50 new Mobile Echo Units for the Cardiology Team at Calderdale and Huddersfield NHS Foundation Trust.



Michelle Foster, Clinical Services Manager – Non-Invasive Cardiology commented that without funding provided by the Charity, the inpatient echo service at Calderdale and Huddersfield NHS Foundation Trust would have been adversely affected. This would lead to increased length of stay for patients and the inability to support the Angio/PCI service and the acute floor at the Trust.

With the new mobile units, we are able to provide our care on a patient's ward – offering a more streamline and patient focussed service and leading to better patient experience. In addition to this, we are able to manage the outpatient echo service more effectively, as patients no longer have to return to an appointment at a later date.



“

The generosity of Calderdale and Huddersfield NHS Charity, and its donors and supporters have ensured that we are able to keep delivering a fantastic level of care for our in-patients and continue to put quality compassionate care at the centre of all we do.”

5.2. BUILDINGS AND REFURBISHMENT

In December 2020 a new isolation ward was refurbished at Huddersfield Royal Infirmary, to care for the Trust's most fragile and poorly patients.

Calderdale and Huddersfield NHS Charity played a significant part in providing the all-important extras and finishing touches for patients and staff on the new ward.

The Charity approved an additional **£8,500** to provide the finishing touches to the ward, such as a newly kitted out staff room and additional capacity to support virtual patient visiting.

“

We now have a space that is welcoming, calming and scenic for patients who are cared for on ward 18. Every time I enter ward 18 I am amazed at how lovely the ward looks and feels. We really appreciate the kindness and generosity of our communities for donating funds to allow us to create such a wonderful space.”

Helen Hodgson, Matron



A special thank you to Mark Flynn Photography of Huddersfield for donating a range of images to display in the ward corridors and 15 side rooms, the images of local landscape and surroundings of Huddersfield really make a difference.



Supporting Respiratory Staff and Patients

In Spring and Summer 2020 Calderdale and Huddersfield NHS Charity funded a range of added extras to support patients and staff on the respiratory ward at Calderdale Royal Hospital.

This funding supported the installation of a new water cooler, ice machine, the transformation of staff room facilities and the creation of a new 'wobble room'.

Nicola Clarke, Respiratory Ward Sister said:

“Covid-19 brought about so many challenges for staff and patients on the respiratory ward, and thanks to Calderdale and Huddersfield NHS Charity we were able to implement some long lasting improvements that helped us significantly through the peak of Covid-19 and continue to support us now.”

“The water cooler and ice machine are a dream come true, particularly when staff, donned in full PPE were unable to leave the ward for infection control reasons. Often hot, sweaty and dehydrated, the Charity funded equipment which enabled staff to keep themselves hydrated, without having to leave the area. This was not only a huge morale and wellbeing boost for colleagues, but also benefitted patients who were confined to CPAP (Continuous Positive Airways Pressure) masks and hoods, cared for pressurised rooms with no air flow.”

“The Charity funded the transformation of our staff room, with new dining facilities and lockers. It's a dedicated room for staff with a space too for personal messages of support, words of thanks from patients and their families and information about accessing wellbeing support.”

Lastly funding and donations from our Charity helped to create our own wobble room, a special quiet room used to support the Health and Wellbeing of staff, or for the families of patients to use when they need quiet reflective time to themselves, often when receiving unfortunate news.



£7,066 improved facilities on Ward 5 at Calderdale Royal Hospital for staff and patients.

5.3. STAFF EDUCATION AND WELFARE

Supporting NHS Staff

Covid-19, and the mental health impact of the pandemic did not discriminate, and it affected everyone in some way.

Nikki Hosty, Assistant Director of HR, Workforce and Organisational Development Directorate said: “As part of the on-going health and wellbeing support services offered to NHS staff at Calderdale and Huddersfield NHS Foundation Trust, it was recognised in the summer of 2020 that our front-line colleagues tackling the coronavirus crisis were routinely exposed to loss of patients, illness of colleagues, high levels of stress and increased exposure to Covid-19.

As a result of the impact, some of our colleagues could see a deterioration of their mental health or develop anxiety or the onset of Post-Traumatic Stress Disorder. We recognised that trauma needs should be dealt with early and effectively, so we approached Calderdale and Huddersfield NHS Charity to ask for funding to enlist psychological support as part of our colleague wellbeing package.

“We are so grateful to the Charity, and because of the additional funding we received over 50 colleagues have accessed face to face 'life changing' psychological support which would not have been available without the support of our NHS Charity and its donors.”

In 2020/21 Calderdale and Huddersfield NHS Charity approved **£10,000** to provide external support services via Socrates, Huddersfield.



One Culture of
care



THANK YOU

I am writing this poem,
As a note to say,
Thank you for everything you do,
And a very happy 72nd birthday.

You all play an important part,
In taking great care of us,
Doctors, nurses, cleaning staff too,
Even the drivers on the shuttle bus.

From Hebden Bridge to Holmfirth,
From Todmorden to Taylor Hill,
You are all amazing,
I think you are brill.

While school has been closed and
shopping made tricky,
All our key workers were there too
In a situation - quite sticky
Looking out for each other is what we must do,
Continue to say kind and one last word
Thank You!

By Logan, age 9
Reinwood Junior School

www.cht.nhs.uk



NHS
Calderdale and Huddersfield
NHS Foundation Trust

compassionate
care

Round the clock catering

As the nation entered lockdown in March 2020 and during the early stages of the pandemic, Calderdale and Huddersfield NHS Charity committed a significant amount of its additional funding raised, to providing additional, round the clock catering for NHS staff.

Gary Boothby, Executive Director of Finance said, “we wanted to provide for colleagues and ensure they were able to access a hot meal and refreshments, 24-7 – especially those working out of hours. Many ward based staff breakout areas were being repurposed to offer additional capacity for patients, so it was really important to the Executive Board and Incident Management Team at Calderdale and Huddersfield NHS Foundation Trust to make every adjustment we could to make sure staff needed to worry less about how they would be able to access a much needed break and nutritious food, particularly at a time where supermarkets were short and large queues were being experienced.”

Many colleagues were working additional hours to support our Covid-19 response to take care of our patients while looking out for one another, so opening the canteen areas offered a space for colleagues to distance away from their work area, take their much needed rest breaks and ensure they could maintain social distancing requirements.

After conducting a feedback assessment with colleagues here are some of the comments Calderdale and Huddersfield NHS Charity have received:



The night shift meals have made a big difference as I do not have to bring food into the hospital reducing the risk of me taking the infection home.

The funding has helped staff have a decent meal when our breaks have not been regular, when we have worked over night – it's been great for staff health and morale.

It has been really nice to receive a hot meal and something on a weekend and night, not just during the week.

Most helpful when nothing else was open during lockdown.

Being able to get proper food & coffee on night shift has been a big help.

This helps so much, having one less thing to think about at a stressful time.

You have helped staff get through their shifts.

I can sleep longer when I am working nights, because I don't have to cook when I get home.

I simply would have not eaten during shift with out the support.

**£142,000
invested**



Calderdale and Huddersfield NHS Charity funded round the clock catering from the NHS Charities Together Stage 1 funding allocation.

5.4. PATIENT EDUCATION AND WELFARE

Bereavement and End of Life support for patients and their families

During 2020/21, it has been incredibly poignant to see the daily large numbers of families who lost loved ones, without being able to be by their side at the time of passing. Calderdale and Huddersfield NHS Charity committed to funding a number of initiatives, to ensure palliative/end of life patients and their relatives received additional support and care services, that pre-Covid-19 were not available.

2020/21 was the second year Calderdale and Huddersfield NHS Foundation Trust funded the role and in this year **Gillian Sykes, End of Life Facilitator** has transformed the bereavement support services offered by Calderdale and Huddersfield NHS Foundation Trust.

Gillian has been pivotal in setting up and managing a dedicated **Bereavement telephone support service**, for the families of loved ones who have passed away under the care of Calderdale and Huddersfield NHS Foundation Trust.

The telephone service has opened up a two way conversation with families, something which we have not had before. The calls not only show we are thinking of the family, but we are wanting to hear feedback, hear suggestions and address change and continue to improve. The feedback from calls is shared with relevant colleagues, such as Matrons, Ward Sisters and Consultants.

Funding has also contributed towards small personalised bereavement boxes that are sent to a bereaved family, offering condolences, support and signposting to local bereavement support services. Feedback from families has been beyond incredible, and testament to the innovation, adaptation and compassion of Calderdale and Huddersfield NHS Foundation Trust and its workforce. Recent relative feedback can be read below:

“
Heartfelt thanks for the card and heart, I loved that the card was handwritten as it made it more special, and that Mr B also had a heart.

I slept with the heart the day it was received and had it with me when I did the eulogy. I am going to put the seeds on his grave.

I can't describe the feeling when we got the box. Totally overwhelmed and speechless. Made us feel so connected and close to A – we were happy knowing he had a heart too. It's beyond words how much we appreciated the box and your call today. Thank you so much.

As an employee of the Trust and someone with personal experience of dealing with the sadness of Covid-19, I would like to say, we are getting it right. My family found the bereavement box, containing a heart, some marigold flower seeds and a heart-warming message from the Trust comforting.

£44,957
funded Bereavement Services

“

This service has really supported grieving families and friends who are feeling the sadness and loneliness of loss, with so many people having thanked us for contacting them, providing help with any questions and passing messages of thanks to ward teams and providing a caring and compassionate approach at such difficult times. I feel that the development of this vital service underpins the core values of Calderdale and Huddersfield NHS Foundation Trust and the staff who work within.”



Meet Aspen.

“Aspen is such a wonderful addition to our team and has already transformed the level of support we are able to provide expectant parents, who have learning disabilities or additional needs.” **Nicola Ingle, Early Intervention Midwife**

Aspen is a life like, weighted new born baby doll, purchased using donations to Calderdale and Huddersfield NHS Charity and forms part of the care and support provided by Nicola Ingle, the Trusts Early Intervention Midwife.

Aspen offers a hands on, practical support in the basic care needs of a newly born baby, as well as addressing concerns around cot death, newborn examinations, bonding and attachment issues.

Aspen has empowered many patients to talk about their concerns in becoming new parents, and having Aspen as part of the team helps to address these concerns, to build confidence, knowledge and understanding.

Aspen's funding goes to show that it is not always the higher value investments made by the Charity which have a demonstrable impact. £82 of the charities' funding was used to purchase Aspen.



Providing wigs for cancer patients

“I used to have long hair before I started to lose it all when receiving treatment for cancer. My self-esteem and confidence were non-existent after being diagnosed with cancer and unfortunately losing all of my hair affected me mentally and emotionally.

However, thank you to the team in the cancer centre at Calderdale Royal Hospital and Calderdale and Huddersfield NHS Charity I was provided with a high quality wig, which was truly amazing. The level of service was outstanding and all of my needs were looked after and I received a wig that that was so much like my original style and colour. The quality is outstanding.”

“I really hope for other women and men that this service makes such a difference too, as you are giving people with cancer a chance to still feel as normal as possible, supporting patients' health and wellbeing while going through treatment and after treatment.”

Tracey thackery, patient

Helen Jones, Macmillan Information Centre Manager, at Calderdale and Huddersfield NHS Foundation Trust said “It makes me feel really proud that the Charity see funding wigs for cancer patients as a priority, I get to see first-hand the difference a high quality wig makes to a patient, in helping increase the patient's confidence, body image and wellbeing. Thank you to everyone for their continued support in helping to make a difference.”

In 2020/21 Calderdale and Huddersfield NHS Charity funded **£7,378** on wigs for cancer patients.



“

There are no words to express how grateful I was and I cannot thank the Charity enough.” **Tracey Thackray, patient.**

5.1. COVID-19

During 2020/21 Calderdale and Huddersfield NHS Charity funded and sourced a large range of items, mobilised access to training and support services, funded wellbeing projects and initiatives and those all-important added extras that were needed as a time when our communities, our patients and our colleagues faced the most challenging of circumstances.

The Charity committed to supporting Calderdale and Huddersfield NHS Foundation Trust whenever and where-ever it was required, and reflecting back upon the year and reviewing the range of items, projects and initiatives the Charity have funded is quite staggering from tablet stands, to make sure elderly patients can still speak with their family and loved ones on an electronic tablet, without having a member of the nursing team sat by their side to hold the device for them, to funding virtual choir sessions to boost staff morale, coffee machines, televisions and fridges, items for listening events and debrief sessions, pilot gym sessions for cardiac rehab patients, stroke connection software, Muslim prayer beads and bravery awards for our youngest of patients.

2020/21 has been a year like no other, and we cannot thank our communities enough for supporting us, donating to us, being there for us and alongside us, while we have supported patients and NHS colleagues in so many ways.



6. OUR AMAZING SUPPORTERS

At Calderdale and Huddersfield NHS Charity, we are incredibly grateful to our donors, fundraisers and volunteers who have been there for us, and supported in so many wonderful ways.

In 2020/21 we welcomed over 3,400 new supporters and in doing so increased the Charity income by an incredible £547,000 compared with 2019/20.

Amount raised during 2020/21 (000,s)				
Activities for generating funds	Unrestricted	Restricted	Total	%
Donations	663k	136k	799k	81
NHS Charities Together Covid-19 Appeal grants	-	144k	144k	15
Legacies	36k	-	36k	4
Total (£)	699k	280k	979k	100

The table above shows our main sources of income this year, with our largest source of income being generated from **our wonderful communities of donors and supporters**, in response to the Covid-19 pandemic and the national drive to support NHS Charities.

At all times our charity prioritises the needs and wellbeing of our supporters, donors and beneficiaries. Our supporters and donors are our greatest strength, and without whom we would not be able to make such a difference and fund the projects and initiatives that we have, and continue to do so.

Our **Fundraising Promise** aligns with the Code of Fundraising Practice and the Charity's social purpose to support those that need us, when they need us, and to do so with integrity and pride. A copy can be found on the Charity website.

The Fundraising team provides guidance, information, support and training wherever possible to ensure our fundraisers and volunteers have a rewarding experience and carry out their fundraising activities in a way that is legal, open, honest and respectful.

Supporters fundraising 'in aid of' Calderdale and Huddersfield NHS Charity are encouraged to register with the Fundraising team, where they will be given guidance and asked to sign a Fundraising Agreement, where appropriate. A letter of authority is also issued as required.

By signing up to fundraise in aid of Calderdale and Huddersfield NHS Charity, supporters agree to comply with our policy as well as the Fundraising Regulator's Code of Fundraising Practice. Wherever possible the Charity undertakes monitoring to ensure compliance. This includes regular contact with known supporters and reviewing fundraising materials published citing Calderdale and Huddersfield NHS Charity as the beneficiary of fundraising activities.

Calderdale and Huddersfield NHS Charity is proud to be registered with the Fundraising Regulator and received no complaints through this regulatory body in 2020/21.

6.1. COMMUNITY FUNDRAISING

Throughout the year Calderdale and Huddersfield NHS Charity has been supported by hundreds of community fundraisers, in the main helping to raise money for Calderdale and Huddersfield NHS Charity in aid of the Thank You CHFT Covid-19 campaign.

Our supporters and donors are our greatest strength, without whom we would not have been in a position to support Calderdale and Huddersfield NHS Foundation Trust in the ways we have during 2020/21.

From virtual events, head shaves, lockdown schools fundraising, to running, riding and walking thousands of miles, our communities across Huddersfield and Calderdale have been beyond incredible, and we cannot thank each and every person enough for all they have done for and on behalf of us.

Here is a snapshot of some of our incredible community fundraisers.

Inspired by Captain Tom, **Stephen Collins** set about his own charity challenge. Stephen, who suffers from Cerebral Palsy, walked for 61 consecutive days, in celebration of his 61st birthday in April 2020 – each walk a lap of his residential street. The final walk took place in July 2020, when Stephen completed a gruelling uphill hike to Huddersfield Royal infirmary, where he was welcomed by the team of nurses and physiotherapists who supported and cared for Stephen after a fall in 2019, where he broke his leg in two places. Stephen raised over £2,700.

Local running club, **Northowram Runners** ran over 5,000 miles and raised over £7,700 in just 30 days as part of their virtual rainbow challenge.

DJ Biggles from Slaithwaite ran a series of Facebook live DJ events during the summer of 2020, raising over £3,368.

Over £700 was raised across **Lightcliffe**, through a **family fun trail** – for local residents to take part during their one hour daily exercise.

Jordan Powell raised funds to support the health and wellbeing of colleagues at Calderdale and Huddersfield NHS Foundation Trust by undertaking a 10,000 burpee challenge – and raised over £2,700.

Postal workers in Holmfirth undertook their deliveries in fancy dress and raised over £700.

Local artist **Roger Davies** raffled a piece of his artwork raising £3,000.

Children from Year 1 at **Salterhebble Primary School**, Halifax undertook their own ice bucket challenge, hoping to raise £60, the year group raised a wonderful £1,223 – 2037% of their target.

Local resident **Mark Holden** organised a 24-hour bowl a thon at Elland Bowling Club, raising over £2,500.



Stephen Collins



A spotlight on Sam Higginbottom.

Induced into a coma in January 2020 and diagnosed with MRSA PVL, double pneumonia, and sepsis, Sam Higginbottom spent the following 3 months in the Intensive Care unit and Respiratory ward at Calderdale and Huddersfield NHS Foundation Trust where, although he was making a steady recovery, suffered from long term lung damage and nerve damage to his back & legs.

Once home in April, Sam began his rehabilitation and made significant steps to aid his recovery and as part of this committed to training for a marathon in December 2020.



Sam said **“I feel the best way to give back and make the biggest impact to the people who kept me alive is to raise as much money as possible for Calderdale and Huddersfield NHS Charity to ensure the hospitals have everything they need to be able to help others and save more lives.”**

Sam completed the 26.2 mile run in December 2020, in terrible conditions and was welcomed to Huddersfield Royal Infirmary by his family, friends and members of staff from the hospital's Intensive Care Unit.

Sam's incredible story, his recovery and dedication to giving back, raised Calderdale and Huddersfield NHS Charity an incredible £6,700.



In Memory

Donations in memory of loved ones were very gratefully received by Calderdale and Huddersfield NHS Charity and during 2020/21 over **£43,000** was kindly donated to the Charity in memory or in lieu of funeral flowers.

We are so incredibly grateful for all donations received.

6.2. CORPORATE SUPPORTERS

Throughout 2020/21 Calderdale and Huddersfield NHS Charity have been overwhelmed with the support that we received from corporate supporters in response to the Covid-19 pandemic. We have received thousands of 'Gift in Kind' donations from businesses across Yorkshire and beyond. This included toiletries, electronics, food and refreshments for staff and accommodation.

Here are some of the businesses we would like to extend a special thank you to:

- CHS Ltd
- Zoflora
- Wayfair/GNG
- Childs Farm
- Mamas & Papas
- KC Communications
- Bewleys
- Thornton & Ross
- Furniture123
- Towndoor
- Dugdale
- Zest For Print
- Mark Flynn Photography
- Neom
- Nestle
- FMG Ltd
- Yorkshire Soap Company
- The Piece Hall, Halifax
- Harveys of Halifax
- Halifax Town FC

We would like to say a huge thank you to all our corporate supporters who have helped to raise funds and donate products and services for patients and staff at Calderdale and Huddersfield NHS Foundation Trust. In total our corporate supporters in 2020/21 raised £603,000.

Spotlight on CHS Ltd

Stuart Sugarman Managing Director of Calderdale and Huddersfield Solutions Limited (the wholly owned subsidiary company that delivers estates, facilities, medical engineering & devices training and procurement service to Calderdale and Huddersfield Foundation Trust) delighted us when he announced that CHS would be donating **£500,000** to Calderdale and Huddersfield NHS Charity in support of its charitable objectives.

Stuart said "CHS is a socially responsible company so it was a pleasure to make this donation to such a great cause as we really want to support our Trust and its fabulous charity."

Charity Manager, Emma Kovalski, stated, "I think it goes without saying how incredibly moved I was upon hearing the news that CHS have been in a position to support our NHS Charity with such an incredible gift! I know just how much this will contribute to supporting our aims and objectives - providing our patients, colleagues and communities with the very best care and experience possible."

Spotlight on KCC Communications

We were thrilled to have supported the Calderdale and Huddersfield NHS Foundation Trust throughout the pandemic, including supporting the promotion of the Thank You CHFT campaign and providing social media support for fundraising initiatives. The Trust plays such an important role within our local community, so we were so pleased that we could help the Charity team raise awareness of the amazing work that is done and celebrate the heroes of the last 18 months. **Ellis Noble, Account Director**

Spotlight on ChildsFarm

As a skincare company, we were proud to donate products to the Thank you CHFT campaign and support staff in the way we know best – by ensuring our amazing healthcare workers are keeping themselves safe and healthy during such a busy time.



They are putting strangers first every day and night they are working. We can't do much, but if we can bring a smile because hands are less sore, or even to show they are not forgotten, we will. Heather Starke, PA to Founder.

Spotlight on Community Partnerships – thanks to Calderdale Community Foundation

How our communities brought the joy of Christmas to CHFT!

For many years during December we have welcomed donors and communities into our hospitals at Calderdale and Huddersfield NHS Foundation Trust (CHFT) to share cheer and raise festive spirits but due to Covid-19 restrictions we had to approach the 2020 festive season a little differently.

Calderdale and Huddersfield NHS Charity launched their first Christmas Gift Appeal in October 2020 offering our communities the opportunity to support our Trust by providing a gift or token of appreciation. **Emma Kovaleski, Charity Manager** said

“It was really important to us to add a little festive sparkle, particularly this year when we faced so many challenges and restrictions due to Covid-19, and following conversations with our colleagues at CHFT we launched what we hoped was going to be a hugely successful first Christmas appeal.

Our charity offices very quickly turned into Santa's Grotto over the Christmas season as hundreds of local residents stepped forwards supporting our Amazon Wish List via the appeal”.

The Amazon Wish List was created to provide toys, activity packs and books for our younger patients who found themselves in hospital over the Christmas period.



“

The gift appeal was amazing, thank you to everyone for all their hard work. Giving gifts through the wish list meant we as a play team were able to focus on our patients and their families during our busiest time of year, safe in the knowledge that we were still able to keep the magic of Christmas alive because of our NHS Charity and donors”. **Danielle Brook, Play Therapist**

Realising the success of the Wishlist, our NHS Charity reached out to community organisations with another special request, to provide our most frail patients with a special gift also.

Steve Nicol, from Halifax Town Community Foundation was pivotal in mobilising a partnership with Halifax based organisations and businesses, who very quickly came together to help support the Charity's call. Steve said:

“FC Halifax Town Foundation, the charitable arm of the club are working in partnership with our local NHS Charity. We wanted to show our appreciation for NHS staff who have faced an extremely challenging year,

support patients hospitalised over the festive period and really show the spirit and togetherness of our community”.

Calderdale Community Foundation, unlocked funding from the Halifax Courier Fund to help support our most vulnerable patients. The funding provided over 300 unique gifts for our most frail patients and were provided by Harveys of Halifax and businesses at The Piece Hall. **Steve Duncan, CEO of Calderdale Community Foundation** said:

“It was really important for our organisation to support the appeal, but also support local retailers by providing the funds locally”.

On behalf of patients **Helen Hodgson, Matron, Acute Medicine** said “Thank you for the absolutely amazing and very generous gifts and for all who donated and supported our Christmas appeal you have given something very special indeed”.

Calderdale and Huddersfield NHS Charity

NHS
Calderdale and Huddersfield
NHS Foundation Trust

Calderdale and Huddersfield NHS Charity

The GREAT GIFT APPEAL

Together we can give our patients a special Christmas

6.3. CHARITABLE TRUSTS

Once again, throughout 2020/21 Calderdale and Huddersfield NHS Charity was fortunate to be supported by a range of charitable trusts.

We would like to extend our thanks to everyone who has helped the Charity throughout the last year, particularly:

The Nick Smith Foundation

Working alongside Calderdale and Huddersfield NHS Charity, the Nick Smith Foundation have jointly funded a new MND Care Coordinator post at Calderdale and Huddersfield NHS Foundation Trust.

The Nick Smith Foundation is donating a total of £16,200 (matched by Calderdale and Huddersfield NHS Charity) to fund the 2 day per week role.

The new role is the first for the Trust and aims to provide patients with a single point of contact, ensuring a joined-up approach to care and signposting extra support for those diagnosed and their families.

Beth Macdonald was appointed into role in 2020, and said:

“I am very excited to be in the role and am hoping to make great improvements in the experiences of people with Motor Neurone Disease, and their families.

“I have worked in the community as an Occupational Therapist for many years, working closely with people with Motor Neurone Disease and their families. This has enabled me to see where hospital and community services and support could be improved locally and delivered in a way that offers people a more coordinated and supportive approach as they navigate life with this very difficult condition.

“I am optimistic that the coordinator role will have a significant positive impact on the health and wellbeing of people with MND in the Calderdale and Huddersfield NHS Trust area.”

NHS Charities Together

Calderdale and Huddersfield NHS Charity would like to thank every donor who came forward and supported NHS Charities Together national Covid-19 campaign during 2020/21. Calderdale and Huddersfield NHS Charity have received several grants from ‘NHS Charities Together’ totalling £179,000, £144,000 of which was during 2020/21.

The grants received have helped Calderdale and Huddersfield NHS Foundation Trust (CHFT) and their NHS Charity to support colleagues and patients in a variety of ways during the Covid-19 pandemic.

The funds granted during 2020/21 have been utilised in a variety of ways, such as:

- Provide psychotherapy external support to NHS staff
- Provision of 24 hour catering at both Calderdale Royal Hospital and Huddersfield Royal Infirmary during the first wave of Covid-19
- Distribution of over 150 wellbeing boxes to priority areas across both hospitals and in the community sites
- Equipping a range of wobble rooms and breakout facilities for staff
- Recruitment of the Trust’s first BAME Community Engagement Partner
- Increased capacity and resources to support virtual patient visiting and digital transformation

6.4. LEGACIES

We are incredibly grateful for the heartfelt support we receive from individuals who have very kindly made provisions in their Wills for Calderdale and Huddersfield NHS Charity.

In 2020/21, legacy income amounted to £36,000. We are truly grateful for the support we receive.

6.5. OUR VOLUNTEERS

Charity volunteering at Calderdale and Huddersfield NHS Charity began in earnest during 2020/21, as the Charity recruited their first fundraising support volunteer, to help the Charity in welcoming and managing the large scale outpouring of support and donations, as part of the response of our communities to Covid-19.

Over the course of 2020/21 Helen Chadwick-Hamilton dedicated over 700 volunteer hours to the Charity working full time during the months of March to July, and was an integral part of the charity fundraising team.

Calderdale and Huddersfield NHS Charity would like to extend this opportunity to thank Helen for all she has helped the charity achieve during this time.

Over the next 12 months we hope to grow the number of volunteers in varied roles across all hospital sites, working with and complementing the fantastic work the Trust Volunteer Services team are doing.

We will work hard to diversify and promote the opportunities we can offer to volunteers and build strong and lasting relationships with new communities.

We also plan to recruit new volunteers and volunteer fundraising groups to support at the Charity events, its campaigns and growth in community fundraising activity and income.

6.6. GIFTS IN KIND

During 2020/21, and through the outpouring of support, affection and generosity in response to Covid-19 and the impact of the pandemic, Calderdale and Huddersfield would like to express its sincere appreciation to every one of the thousands of donors and supporters who made a gift to the Charity.

All gifts donated to the Charity during the year have been shared or utilised by Calderdale and Huddersfield NHS Foundation Trust staff, during the same period.

See note 1 (e) for a review of how Gift in Kind donations have been accounted for in 2020/21.



7. GOVERNANCE

7.1. ROLE AND RESPONSIBILITIES

The Charity has a Corporate Trustee: Calderdale and Huddersfield NHS Foundation Trust NHS Foundation Trust, governed by the law applicable to Trusts, principally the Trustee Act 2000 and the Charities Acts 2011. The NHS Trust Board devolved responsibility for the on-going management of funds to the Charitable Funds Committee which administers the funds on behalf of the Corporate Trustee.

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 Charity.

Non-Executive Members of the Trust Board are appointed by the Council of Governors whilst Executive members are subject to recruitment by the NHS Trust Board. Members are not individual trustees under Charity Law but act as agents on behalf of the Corporate Trustee.

As Trustees, all are required to ensure that:

- the income of the Charity is applied with complete fairness between the persons who are properly qualified to benefit from it,
- they act reasonably and prudently regarding any decisions made in respect of the Charity,
- they exercise the same degree of care in dealing with the administration of the funds as that of a prudent business person would exercise in managing his or her own affairs or those of someone else for whom he or she was responsible,
- they are able to demonstrate that its charitable aims are for the public benefit.

The Charitable Funds Committee is required to:

- Ensure that Charitable Fund expenditure is approved in line with the Trust's Scheme of Delegation and Standing Financial Instructions,
- Update and maintain Charitable Fund policies and procedures in accordance with Charity Commission guidance,
- Receive and review regular reports on Charitable Fund income and expenditure and on the investment of the Charity's funds,
- Ensure that the Trust's Charitable Funds are established and operated in accordance with relevant law,
- Approve the establishment of new designated funds on behalf of the Corporate Trustee,
- Ensure that audited accounts are completed, submitted to the Charity Commission and made available to the public,
- Ensure that policies and procedures are in place, which are in line with the Trust's Standing Financial Instructions and best practice elsewhere, to manage the investment of the Charity's funds,
- Support the development and growth of the Charity,
- Review and develop the Charitable Funds' Strategy.

7.2. COMPLIANCE

Calderdale and Huddersfield NHS Charity complies with the provisions of the Data Protection Act (2018) and the General Data Protection Regulations (2018) in so far as they apply to the operations of the Charity. There is a Privacy Policy in place which is available on the Charity website. During 2020/21 there were no reported breaches. Calderdale and Huddersfield NHS Charity additionally is registered and complies with the Code of Fundraising Practice.

7.3. RISK MANAGEMENT

The Corporate Trustee is responsible for:

- Keeping complete and up to date accounting records which disclose with reasonable accuracy at any time the financial position of the funds held on trust, to enable it to ensure that the accounts comply with requirements in the Charities Act 2011,
- Establishing and monitoring a system of internal control,
- Establishing arrangements for the prevention and detection of fraud and corruption.

Internal risks are minimised by the implementation of procedures and systems, which are designed to provide assurance against misstatement or loss and are reviewed periodically. They include:

- Delegation of authority and segregation of duties,
- Authorisation of all transactions and projects,
- Identification and management of risks,
- Regular reports by Audit Yorkshire (which provides an Internal Audit function).

Principal Risks:

- Fall in income from donations,
- Fall in investment market value.

The Charity has a Risk Register which records strategic and operational risks. Every risk is assessed against a matrix which measures likelihood and impact, both before and after mitigations have been applied, and a target risk score. Risks are added as they are identified and archived once they have reached their target score for a given period.

7.4. COMPLAINTS

A Complaints policy is not yet in place and forms part of the 2021/22 plans for the Charity development. However details about how to contact the Charity to make a complaint, alongside details of the Charity Commission and Fundraising Regulator can be found on the Charity website. During 2020/21 the Charity did not receive any complaints.

7.5. CHARITY SECTOR GOVERNANCE AND PARTNERSHIPS

The Charity is regulated by the Charity Commission and is a member of the Fundraising Regulator, the self-regulatory scheme for fundraising in the UK. By being a member of the Fundraising Regulator the Charity has committed to its principles which are:

- We are committed to high standards
- We are honest and open
- We are clear
- We are respectful
- We are fair and reasonable
- We are accountable

The Charity has also documented a Fundraising Promise which can be found on the Charity website and is in line with the Charity values of being **Caring, Honest, Fair** and to **Transform**.

In addition, Calderdale and Huddersfield NHS Charity is one of over 240 NHS charities in England and Wales who are eligible to join the NHS Charities Together. As a member charity we have the opportunity to benchmark our fundraising activity with our peers, discuss matters of common concern and exchange

information and experiences and to participate in conferences and seminars which offer support and education for our staff and trustees.

We utilise other bodies and publications in the third sector to benchmark ourselves including the Chartered Institute of Fundraising, Charity Commission and the Third Sector and Charity Today.



8. GOVERNANCE REVIEW

During 2020/21 the Charity made the decision to pause its operational and governance review, as it focussed on supporting Calderdale and Huddersfield NHS Foundation Trust through the Covid-19 pandemic peaks.

However progress has been made during this period in a number of areas, highlighted below:

8.1. OUR COMMITTEES

The Corporate Trustee designated responsibility for the overall strategic and governance of the Charity to the Charitable Funds Committee, The Charitable Funds Committee meets four times a year to ensure the proper management of funds, and these are spent in accordance with the wishes of the donor and the Objects of Calderdale and Huddersfield NHS Charity.

As part of a review of governance, skills and diversity of the Charitable Funds Committee, it was recognised that the Charitable Funds Committee did not have representation from the Trust's BAME Network and therefore, in November 2020, following engagement with BAME network members, Adele Roach joined the Charitable Fund Committee.

As part of this process, the Charitable Funds Committee also established an Operations Sub Committee. The Operations Sub Committee and Charitable Funds Committee have agreed Terms of Reference, appointing Operations Sub Committee members with appropriate skills, experience and representation from Calderdale and Huddersfield NHS Foundation Trust.

The main objective of the Committee is to support the development and progress of fundraising and to make recommendations to the Charitable Funds Committee whether general purpose funding applications should be approved.

8.2. PUBLIC BENEFIT

The Corporate Trustee has a duty to comply with Section 17 of the Charities Act 2011 which outlines the Charity Commission's general guidance on public benefit. The Trustee confirms that this requirement is strongly embedded within the procedures for approving funding applications and spending plans and that Calderdale and Huddersfield NHS Charity has fulfilled the public benefit requirement.

As part of operational management the Trustee, Charitable Funds Committee, Operations Sub Committee and Charity Management team ensure that all funding applications and spending plans contain identifiable public benefits that are clear and meet the charitable objects of Calderdale and Huddersfield NHS Charity by supporting any NHS charitable purpose relating to Calderdale and Huddersfield NHS Foundation Trust and its patients. Calderdale and Huddersfield NHS Charity's strategic goals and the public benefit requirement are satisfied through funding a range of projects, examples of which can be found listed elsewhere in this Report under each of our priority areas.

8.3. RESERVES POLICY

The Charity reviewed and agreed a new Reserves Policy in February 2021 which applies to restricted and unrestricted funds. The Reserves Policy will be reviewed annually by the Charitable Funds Committee. Further detail can be found in section 9.4.

8.4. MOVING FORWARDS – HOW DO WE IMPROVE?

Governance review

One of the principles of good governance is to review an organisation on a regular basis against a benchmark. For Calderdale and Huddersfield NHS Charity the appropriate benchmark is the Charity Governance Code and Fundraising Regulator Code of Conduct. A full review against both Codes will be undertaken as part of the next phase of the Charity development and 2 year strategy (2021-2023). Whilst the current governance of Calderdale and Huddersfield NHS Charity meets the requirements of the Code in the majority of areas there are a few in which improvements need to be made as part of the continuing development and improvement of the Charity. Following the review an Action Plan will be drawn up to ensure that the issues which were identified are addressed.

Areas of focus will be as follows:

- revision of policies (including Privacy and Data Handling Ethics, Conflict of Interest and Reserves),
- creation of new operational documentation (including commercial participators' agreement)
- measures to increase the diversity of the Operations Sub Committee,
- revision of the risk management process
- the introduction of a new charity operations, fundraising and finance database system.

Many of these requirements have either been completed or are moving towards completion and it is anticipated that this will be achieved in 2021-22. The Corporate Trustee and Charitable Funds Committee will receive regular reports on progress.

Raising Brand awareness

A major part of the ability of charities to raise funding from donors, of whatever type, is awareness of the existence of the Charity, what it raises funding for and how it has applied donations in the past. Calderdale and Huddersfield NHS Charity considers that there is potential to improve awareness of the Charity across both the communities of Calderdale and Huddersfield and across Calderdale and Huddersfield NHS Foundation Trust estate, including colleague engagement. Focussing activities in this way will extend the supporter base and ability to fund projects in support of the charitable objects. Significant effort will be made to improve brand awareness during 2021-22 and it is expected that this will be reflected in more enduring unrestricted funding being available both in that year and into the future.

Working with Fund Managers

It is important to develop a greater awareness of the Charity within Calderdale and Huddersfield NHS Foundation Trust, as well as improving understanding about how to access the available funds, partly through increased engagement with existing Fund Managers. The direction of travel in 2021-22 and beyond will be to grow unrestricted funding and increase equality of opportunity for all areas within the Trust to access this funding. Part of the approach will be to involve a growing number of Trust and other external advisers in the Operations Sub Committee which recommend those applications to be funded.

Evidencing public benefit and outcome reporting

Operational changes and new procedures, including a new Guide to Accessing Charitable Funds for all staff, including Fund Managers will support the Charity and the Corporate Trustee in evidencing public benefit, as per the Charity Commission's guidance.

Contained within the Guide are recommendations and requirements for all staff (including Fund Managers) to consider and assess public benefit, public perception and additionality tests as part of each individual

funding application, regardless of the level of funds being applied for. The document also contains a newly developed scoring matrix – to assess the public benefit of funding applications made to the general funds.

Evidencing public benefit through impact and outcome reporting becomes a mandatory requirement, through the launch of new Charitable Funding Terms and Conditions.

Team development

During late 2020/21 the Charity undertook a capacity and skills audit and recognised the need to increase the size of the Charity team and its sector knowledge, skills and experience to aid and support the plans for future growth and development.

During 2021/22 the Charity will recruit the following two positions on a two year fixed term basis:

- Charity Fundraising and Engagement Coordinator
- Communications and Marketing Assistant

It is anticipated the new team will be recruited and in place by the end of 2021.

Equality, Diversity & Inclusion

Calderdale and Huddersfield NHS Foundation Trust aim to develop an environment where people understand and respect each other's differences, a place where you can be what you want to be, a place where colleagues work hand-in-hand with one another to deliver one culture of care, Calderdale and Huddersfield NHS Charity is no different.

The Charity recognises that difference brings strength and is to be celebrated. Forming part of the 2021-23 strategy the Charity will continue its journey to demonstrate its commitment to equality, diversity, and inclusion by fostering a closer working relationship with the varying networks at Calderdale and Huddersfield NHS Foundation Trust, whilst exploring how the Charity can position itself to support the networks and patients and communities the Trust care for.

The Equality Networks give Trust colleagues the opportunity to share and highlight areas where we need to improve at Calderdale and Huddersfield NHS Foundation Trust, whilst being a vital link and voice for our diverse communities across Calderdale and Huddersfield.

A subset of this piece of work will be to actively champion and support Calderdale and Huddersfield NHS Foundation Trust in addressing and tackling health inequalities for and on behalf of our patients, colleagues and communities we serve.



9. FINANCIAL REVIEW

9.1. INCOME

In 2020/21 the total incoming resources amounted to £983,000. This is an increase of £547,000 on the previous year's balance; this was due an increase in donations (£595,000), partly offset by a decrease in legacies (£37,000) and other income (£11,000).

The total income received by the Charity exceeded the expenditure this year by £289,000. In addition, there was a positive movement of £538,000 arising from the revaluation of investment assets. As such, there was an overall increase in the funds of £827,000 to £3,200,000.

9.2. EXPENDITURE

In 2020/21 the Charity spent £621,000 on charitable activities; this includes an allocation of the support costs that the Charity incurred in the administration of the fund of £38,000 comprising costs for Financial Services support, External and Internal Audit and other establishment costs which include online giving fees and printing and stationery costs.

The Charity also incurred costs of £58,000 in raising funds.

9.3. GOING CONCERN

The accounts have been prepared on a going concern basis. At the end of the financial year Calderdale and Huddersfield NHS Charity had total net assets in excess of £3.2 million. The Covid-19 pandemic has had an impact on the Charity's fundraising income for unrestricted funds although this is partially offset by the generous donations made by members of the public in the first lockdown and restricted income from the NHS Charities Together national appeal.

The value of the Calderdale and Huddersfield NHS Charity investment portfolio rallied as global markets experienced a steep recovery in quarter one following the lows experienced at the onset of the Covid-19 pandemic. The Trustees have reviewed the Charity's commitment for the next 12 months and are confident that there are sufficient unrestricted free reserves to meet its commitments as they fall due. The Charity maintains an adequate cash position to meet its on-going expenditure requirements. The Corporate Trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern.

9.4. RESERVES POLICY

The Corporate Trustee has a legal duty to apply charitable funds within a reasonable time of their receipt but should also hold some money in reserve. Within our Charity we therefore have three funds which form our reserves – the two General Purpose funds and the General Reserves fund. The balances on these, less any commitments, form the total of the Charity's Reserves.

The Corporate Trustee encourages the use of balances and intends that designated funds are spent within a reasonable period of receipt and therefore expects to only maintain a minimum reserve balance to allow the charity to remain operational and to mitigate unforeseen circumstances.

It is necessary to retain reserves over the longer term to:

- Reduce the impact of risks should the levels of income (including fluctuations in the value of investments) reduce significantly such that the Charity cannot meet its obligations.

- Ensure the Charity can cover its on-going operational costs – these include governance costs such as salaries and audit fees and also fundraising costs.
- Meet the closure or transfer of the Charity's affairs should the need arise.

The Reserves Policy (February 2021) states *The Corporate Trustee aims to retain, as a minimum, a level of reserves sufficient to provide funding for **three months' operational costs** (including governance and fundraising costs).*

9.5. INVESTMENT POLICY AND PERFORMANCE

All investments are made in accordance with guidance issued by the Charity Commission; the Charity's investment manager is CCLA Investment Management Ltd.

The Charity seeks to balance ethical and socially responsible investment and risk. As such, the investment managers appointed by the Charity are restricted from investing directly in the processing and/or manufacture of tobacco products, and the portfolio of investment is widely diversified.

The investment objective is to provide a balance between long term capital growth, security, availability and maximisation of annual income.

At 31 March 2021 the market value of investments managed by the Charity's investment manager, CCLA Investment Management Ltd was £2,636,000 compared to £2,238,000 at 31 March 2020.

During the financial year 2020/21, Calderdale and Huddersfield NHS Foundation Trust Charitable Funds made a £538,000 unrealised gain on investment assets; this is compared to an unrealised gain experienced in 2019/20 of £18,000. It should be noted that the Charity liquidated investments to the value of £140,000 in 2020/21.

10. PLANS FOR THE FUTURE

2020/21 was the year for NHS Charities nationally and locally, and following a year like no other Calderdale and Huddersfield NHS Charity are now taking the opportunity to review operations, develop a longer term strategy and a plan for the continuation and growth across all its activities.

Following on from an incredible year of raising more income than in previous years, funding more projects and initiatives to enhance patient care and support the NHS and significantly raising the Charity profile, Calderdale and Huddersfield NHS Charity are in a good position to make firm plans for the future and the continuation and growth across all levels of activity.

The impact of Covid-19 restrictions on charities, in particular community and event fundraising is still being felt, alongside a downturn in the nation's economy. However Calderdale and Huddersfield NHS Charity are confident that by developing a robust plan and strategy for the longer term, with clear objectives and goals the Charity can continue to grow and develop its fundraising and communications, its ability to have a clear and demonstrable impact, meeting its objects as a charity and ensure it is governed well and compliant against its obligations.

Calderdale and Huddersfield NHS Charity has plans to embed its activities firmly within Calderdale and Huddersfield NHS Foundation Trust, and as part of the future plans for the NHS Trust, play an active part in identifying specific projects and initiatives to support.

Following consultation with the Charitable Funds Committee in May 2021, here are the highlights from the new 2 year charity strategy and plan.

Key Points from the Plan

- To achieve a growth in the voluntary income, year on year from new, regular fundraising activity.
- To grow the Charity brand representation and identity throughout CHFT and within the local community.
- To invest in the Charity team and provide the resources necessary to meet new challenges and opportunities ahead.
- Following on from the large scale fundraising and promotion NHS Charities have received in response to Covid-19, the plan aims to continue to strengthen the local profile of the Charity with the aspiration that it will become and in parts remain a preferred charity of choice within the local community.
- To install modern systems that enable effective donor relationship management with the ability to identify and quantify all income streams and their financial effectiveness
- To undertake proactive prospecting (across all areas of fundraising) to support the growth of the charities' income and impact.
- Increase longer term legacy income through developing wider exposure of the need for legacies in the future; to develop Tribute Funds and In Memory as key elements for the Charity and strengthen relationships with individual families.
- Review charity governance and operations, ensuring a robust risk management system is in operation, highlighting and managing risk across all activities.

11. REFERENCE AND ADMINISTRATIVE DETAILS

Calderdale and Huddersfield NHS Charity	
Registered Charity Number	1103694
Governing Document	The governing document, dated 18 March 2004, is a Trust Deed setting out how the Charity should be operated and incorporates the regulations to which it must abide.
Principal and Registered Office	Calderdale & Huddersfield NHS Foundation Trust Trust Headquarters, Huddersfield Royal Infirmary, Acre Street, Lindley, Huddersfield, HD3 3EA. T: 01484 344 344

11.1. CHARITABLE OBJECTS

The object of the Charity is to apply income received from donations and legacies to any charitable purpose or purposes relating to the NHS to benefit the public served by the Trust. The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund and, in designating funds, the Corporate Trustee respects the wishes of donors to benefit patient care and advance the good health and welfare of patients, carers and staff.

The Corporate Trustee confirms that it has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

The longer term aim of the Charity is to continue applying income received from donations and legacies to benefit the public served by the Trust, whilst maintaining minimal levels of reserves.

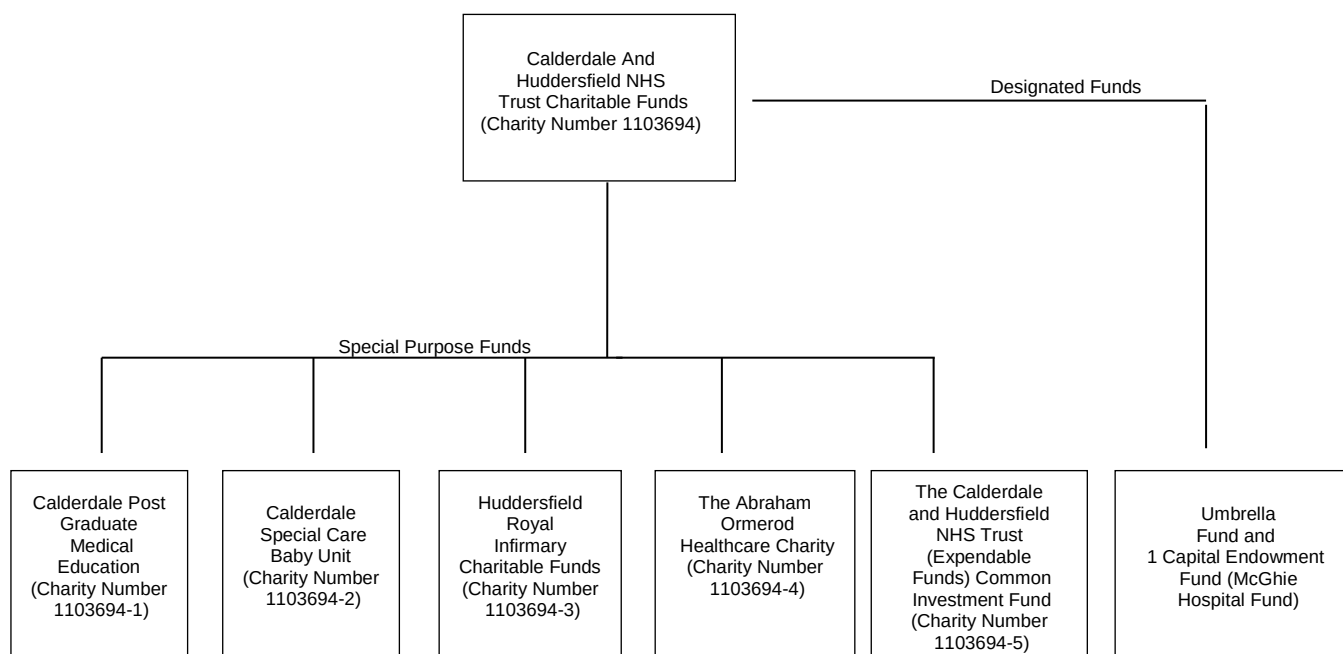
11.2. IMPACT AND MEETING OBJECTS

The Charity closely manages all aspects of charitable fund expenditure, reviewing and evaluating outcome and impact across all levels and purposes of funding.

Through on-going monitoring and gathering of data related to the expenditure of donations – the Charity is able to showcase its impact through the form of case studies and outcome reporting, all of which is publically available.

11.3. FUND STRUCTURE AND LINKED CHARITIES

Calderdale and Huddersfield NHS Charity comprises of the Umbrella Fund and five Special Purpose Funds. Each of the five special purpose funds (linked charities) share the same charity number as Calderdale and Huddersfield NHS Charity and have the same Trustee.



The designated funds receive income mainly through legacies and donations. On accepting such income no legal obligation is created as to its expenditure but it is the intention of the Corporate Trustee that any income received into Charitable Funds will be spent in line, as far as possible, with the wishes of the donor. It is to this end therefore that separate accounts are kept within the Umbrella fund for each of the designated funds.

The only income which the McGhie Hospital fund attracts is dividends on the capital investment. These funds are a permanent endowment; the income from the capital is to be split equally between the general purpose funds for Calderdale and Huddersfield.

Of the 5 special purpose funds registered with the Charity Commission, Calderdale Post Graduate Medical Education (PGME), Calderdale Special Care Baby Unit (SCBU) and Huddersfield Royal Infirmary also receive income from legacies and donations but have restrictions on where the funds can be spent.

The Calderdale and Huddersfield NHS Trust (Expendable Funds) Common Investment fund is a scheme that is registered with the Charity Commission that allows the Charity to combine the investment and money belonging to a number of funds into one pooled fund.

Each fund has at least one fund manager and funds are grouped by division.

The responsibility for approving expenditure of less than £500 from Charitable Funds has been delegated to the fund manager. For amounts that are greater than £500 further additional approval is required depending on the amount and type of expenditure. This could be a General Manager, Assistant Director of Nursing/Finance or higher level.

11.4. FUND MANAGEMENT

Calderdale and Huddersfield NHS Charity makes grants from both its unrestricted and restricted funds. The grants from restricted funds must be used in accordance with the conditions attached to the donation.

Unrestricted funds, grants are made from general purpose funds and designated (earmarked) funds.

- **General funds.** These funds are received with no particular preference expressed by donors. The Charitable Funds Committee invites applications from any member of staff to this fund. Based on their knowledge of the Trust, the Committee agree funding priorities and score applications for quality and value for money.
- **Designated funds.** Contain donations where a particular part of the hospital or activity was nominated for support by the donor at the time their donation was made. Whilst their nomination is not binding on the trustee, the designated funds reflect these nominations. The designated funds are overseen by fund managers who can make recommendations on how to spend the money within their designated area.

11.5. PROFESSIONAL ADVISORS

Principal Professional Advisors

Bankers

National Westminster Bank plc
8 Market Place
Huddersfield
HD1 2AL

Investment Managers

CCLA Investment Management Ltd
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Auditors

KPMG LLP (UK)
1 Sovereign Square
Sovereign Street
Leeds
LS1 4DA

Legal Advisors

Hempsons Solicitors
The Exchange
Station Parade
Harrogate
HG1 1TS

12. STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

Under charity law, the trustees are responsible for preparing a Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees are required to prepare the financial statements in accordance with UK Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed (and rules), subject to any material departures disclosed and explained in the financial statements,
- assess the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

The trustees are required to act in accordance with the trust deed (and the rules) of the charity, within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the charity's transactions and disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By Order of the Corporate Trustee

Signed Mr Philip Lewer, Chairman 

Signed Mrs Kirsty Archer, Acting Director of Finance 

Dated 30th September 2021

13. Independent auditor's report to the Trustees of Calderdale and Huddersfield NHS Foundation Trust Charitable Funds

Opinion

We have audited the financial statements of Calderdale and Huddersfield NHS Foundation Trust Charitable Funds ("the charity") for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet and related notes, including the accounting policies in note 1.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 149 of the Charities Act 2011 (or its predecessors) and report in accordance with regulations made under section 154 of that Act.

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the charity in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

Going concern

The trustees have prepared the financial statements on the going concern basis as they do not intend to liquidate the charity or to cease its operations, and as they have concluded that the charity's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

In our evaluation of the trustees' conclusions, we considered the inherent risks to the charity's business model and analysed how those risks might affect the charity's financial resources or ability to continue operations over the going concern period.

Our conclusions based on this work:

- we consider that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate;
- we have not identified, and concur with the trustees' assessment that there is not, a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for the going concern period.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the charity will continue in operation.

13. Independent auditor's report to the Trustees of Calderdale and Huddersfield NHS Foundation Trust Charitable Funds (continued)

Fraud and breaches of laws and regulations – ability to detect

Identifying and responding to risks of material misstatement due to fraud

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of management, the Audit and Risk Committee, Charitable Fund Committee and inspection of policy documentation as to the Charity's high-level policies and procedures to prevent and detect fraud, as well as whether they have knowledge of any actual, suspected or alleged fraud.
- Reading Trust Board, Audit and Risk Committee and Charitable Fund Committee minutes.
- Using analytical procedures to identify any usual or unexpected relationships.
- Reviewing the Charity's accounting policies.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, we perform procedures to address the risk of management override of controls and the risk of fraudulent revenue recognition, in particular the risk that donations and legacies are recorded in the wrong period and the risk that management may be in a position to make inappropriate accounting entries and the risk of bias in accounting estimates and judgements such as asset valuations and impairments.

We did not identify any additional fraud risks.

In determining the audit procedures we took into account the results of our evaluation and testing of the operating effectiveness of some of the Trust-wide fraud risk management controls.

We also performed procedures including:

- Identifying journal entries and other adjustments to test based on high risk criteria and comparing the identified entries to supporting documentation. These included unusual journal characteristics linked to investments and cash.
- Assessing significant estimates for bias.
- Assessing the completeness of disclosed related party transactions and verifying they had been accurately recorded within the financial statements.
- Assessing the completeness, existence and accuracy of recorded income and expenditure through pre and post year end cut off testing.

Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience and through discussion with the Trustees and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations.

13. Independent auditor's report to the Trustees of Calderdale and Huddersfield NHS Foundation Trust Charitable Funds (continued)

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

The Charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Whilst the Charity is subject to many other laws and regulations, we did not identify any others where the consequences of non-compliance alone could have a material effect on amounts or disclosures in the financial statements.

Context of the ability of the audit to detect fraud or breaches of law or regulation

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

Other information

The trustees are responsible for the other information, which comprises the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. We are required to report to you if:

- based solely on that work, we have identified material misstatements in the other information; or
- in our opinion, the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements.

We have nothing to report in these respects.

Matters on which we are required to report by exception

Under the Charities Act 2011 we are required to report to you if, in our opinion:

- the charity has not kept sufficient accounting records; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in these respects.

13. Independent auditor's report to the Trustees of Calderdale and Huddersfield NHS Foundation Trust Charitable Funds (continued)

Trustees' responsibilities

As explained more fully in their statement set out on page 38, the trustees are responsible for: the preparation of financial statements which give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's trustees as a body, in accordance with section 149 of the Charities Act 2011 (or its predecessors) and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Clare Partridge
for and on behalf of KPMG LLP, Statutory Auditor

Chartered Accountants

KPMG LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

1 Sovereign Square
Sovereign St
Leeds
LS1
4DA

01 October 2021

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2020/21

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	2020/21 Total funds £'000	2019/20 Total funds £'000
	Notes					
Income and endowments from:						
Donations and legacies	3	699	136	0	835	386
Charitable Activities	4	0	144	0	144	35
Investments	5	4	0	0	4	4
Other	5	0	0	0	0	11
Total incoming resources		703	280	0	983	436
Expenditure on:						
Raising funds	6	52	6	0	58	52
Charitable activities	7					
Purchase of new equipment		123	45	0	168	215
New building and refurbishment		30	9	0	39	108
Staff education and welfare		53	191	0	244	110
Patient education and welfare		128	42	0	170	79
Contribution to NHS		0	0	0	0	0
Total charitable activities		334	287	0	621	512
Other resources expended		0	15	0	15	71
Total expenditure	8	386	308	0	694	635
Net gains on investments	13	328	190	20	538	18
Net income/(expenditure)		645	162	20	827	(181)
Transfers between funds	10	(42)	42	0	0	0
Net movement in funds		603	204	20	827	(181)
Reconciliation of Funds						
Total Funds brought forward		1,443	832	98	2,373	2,554
Total funds carried forward		2,046	1,036	118	3,200	2,373

The notes 1-24 on the following pages form part of these financial statements. All income and expenditure are derived from continuing operations.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2020/21

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total at 31 March 2021 £'000	Total at 31 March 2020 £'000
Fixed assets						
Investments	13	1,521	997	118	2,636	2,238
Total fixed assets		1,521	997	118	2,636	2,238
Current assets						
Debtors	14	6	1	0	7	49
Cash and cash equivalents	15	575	50	0	625	187
Total current assets		581	51	0	632	236
Liabilities						
Creditors: amounts falling due within one year	16	56	12	0	68	101
Net current assets / (liabilities)		525	39	0	564	135
Total assets less current liabilities		2,046	1,036	118	3,200	2,373
Total net assets		2,046	1,036	118	3,200	2,373
Funds of the charity	19					
Endowment funds		0	0	118	118	98
Restricted income funds		0	1,036	0	1,036	832
Unrestricted income funds		2,046	0	0	2,046	1,443
Total funds		2,046	1,036	118	3,200	2,373

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2020/21

STATEMENT OF CASH FLOWS AS AT 31 MARCH 2021

	Note	Total at 31 March 2021 £'000	Total at 31 March 2020 £'000
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	18	294	(233)
Cash flows from investing and other activities:			
Dividends from investments	5	4	4
Other income	5	0	11
Net cash provided by (used in) investing activities		4	15
Receipt from sale of investments	13	140	196
Net cash provided by financial investment		140	196
Change in cash and cash equivalents in the reporting period		438	(22)
Cash and cash equivalents at the beginning of the reporting period	15	187	209
Cash and cash equivalents at the end of reporting period	15	625	187

The notes on 1-24 on the following pages form part of these accounts. The financial statements and the accompanying notes were approved by the Board of Directors 30th September 2021 and were signed on its behalf by Kirsty Archer, Acting Director Finance.

Signed  Mr Philip Lewer, Chairman

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2020/21

NOTES TO THE ACCOUNTS

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared under the historic cost convention with the exception of investments which are included at fair value.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Corporate Trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern. The Covid-19 pandemic has had an impact on the Charity's fundraising income for unrestricted funds although this is partially offset by the generous donations made by members of the public in the first lockdown and restricted income from the NHS Charities Together national appeal.

b) Governance costs

Governance costs are classified as support costs and have therefore been apportioned across charitable activities, after a portion has been allocated to Raising Funds. These costs include costs related to the statutory audit and an apportionment of overhead and other support costs.

The analysis of support costs, including governance costs, is shown in note 9.

c) Structure of funds

Unrestricted income funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of its charitable objectives. Unrestricted funds include designated funds where the donor has made known their non-binding wishes or where the Corporate Trustee, at its discretion, has created a fund for a specific purpose.

Restricted funds are those which are to be used in accordance with specific restrictions imposed by the donor. The Charity has six restricted funds. The restrictions on CRH SCBU, CRH PGME and HRI Special Purpose funds (see note 19) primarily limit any expenditure from these funds to be undertaken for the benefit of the stated purpose contained in the fund title. The fourth and fifth restricted funds are the Abraham Ormerod Centre fund and the Abraham Ormerod Reserve fund. They both have the same restriction which is that the approved expenditure must, where possible, be for services provided for the benefit of people in the Todmorden area. The sixth restricted fund is the Covid-19 fund where the grants from NHS Charities Together were allocated.

Endowment Funds are where capital is held to generate income for charitable purposes with no discretion to spend capital. The Charity has one permanent endowment fund, McGhie Hospital.

Accounting Policies (continued)

d) Incoming resources

All incoming resources are recognised once the Charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

e) Gifts in kind

Gifts in kind, such as food and care packages are not accounted for when they are accepted and immediately distributed unless a single donation is material.

Gifts of tangible assets such as mattresses and fridges are recognised as a donation at fair value (market price) on receipt and charitable expenditure when they are distributed.

Where gifts in kind are held before being distributed to beneficiaries, they are recognised at fair value as stock until they are distributed.

f) Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable; this will be once confirmation has been received from representatives of the estate(s) that probate has been granted, the executors have established that there are sufficient assets in the estate to pay the legacy and all conditions attached to the legacy have been fulfilled or are within the Charity's control.

If there is uncertainty as to the amount of the legacy and it cannot be reliably estimated, then the legacy is shown as a contingent asset until all of the conditions for income recognition are met (see Note 20 - Material legacies).

g) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to each category of expense shown in the Statement of Financial Activities. All expenditure is recognised once there is a legal constructive obligation committing the Charity to the expenditure.

h) Irrecoverable VAT

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

i) Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, costs of administration and audit costs. They are allocated to charitable activities, across the funds in proportion to total expenditure, as shown in note 9, after a portion has been allocated to Raising Funds.

j) Fundraising costs

The costs of generating funds are those costs attributable to generating income for the Charity, other than those costs incurred in undertaking charitable activities. These are fundraising costs and they include expenses for fundraising activities and a fee paid to Calderdale & Huddersfield NHS Foundation Trust to pay the salary and overhead costs of the fundraising team – see note 6.

k) Charitable activities

Costs of Charitable Activities comprise all costs incurred in the pursuit of charitable objects of the Charity. These costs comprise direct costs and overhead and support costs.

l) Fixed asset investments

Investments are initially recognised at their transaction value and are subsequently measured at the current market value quoted by the investment analyst, as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation.

The main form of financial risk faced by the Charity is that of volatility in equity markets and investment markets due to wider economic conditions and the attitude of investors to investment risk.

m) Debtors

Debtors are amounts owed to the Charity. They are measured on the basis of their recoverable amount.

n) Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the Charity as they fall due. Cash equivalents are balances held in the deposit account which are very liquid funds and are now shown as part of 'Cash and cash equivalents' on the balance sheet. There is no impact on the total funds of the Charity. An analysis of Cash and cash equivalents is provided in note 15.

o) Creditors

Creditors are amounts owed by the Charity. They are measured at the amount that the Charity expects to have to pay to settle the debt.

p) Recognised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or value at date of purchase if later).

2 Prior year comparatives by type of fund

The primary statements provide prior year comparatives in total; this note provides prior period comparatives for the Statement of Financial Activities and the Balance Sheet for each of the three types of fund that the Charity manage.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2020/21

NOTES TO THE ACCOUNTS

2a Unrestricted funds

Statement of financial activity for the year ended 31 March 2021

	2021 £'000	2020 £'000
Income and endowments from:		
Donations and legacies	699	374
Charitable Activities	0	35
Investments	4	4
Other	0	11
Total income and endowments	703	424
Expenditure on:		
Raising funds	52	3
Charitable activities		
Purchase of new equipment	123	191
New building and refurbishment	30	107
Staff education and welfare	53	105
Patient education and welfare	128	56
Contribution to NHS	0	0
Total charitable activities	334	459
Total expenditure	386	462
Net gains on investments	328	14
Net income/(expenditure)	645	(24)
Transfers between funds	(42)	0
Net movement in funds	603	(24)
Reconciliation of Funds		
Total Funds brought forward	1,443	1,467
Total funds carried forward	2,046	1,443

Balance sheet as at 31 March 2021

	2021 £'000	2020 £'000
Fixed assets		
Investments	1,521	1,313
Total fixed assets	1,521	1,313
Current assets		
Debtors	6	49
Cash and cash equivalents	575	180
Total current assets	581	229
Liabilities		
Creditors: amounts falling due within one year	56	99
Net current assets / (liabilities)	525	130
Total assets less current liabilities	2,046	1,443
Total net assets	2,046	1,443
Total unrestricted funds	2,046	1,443

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2020/21

NOTES TO THE ACCOUNTS

2b Restricted funds

Statement of financial activity for the year ended 31 March 2021

	2021 £'000	2020 £'000
Income and endowments from:		
Donations and legacies	136	12
Charitable Activities	144	0
Total income and endowments	280	12
Expenditure on:		
Raising funds	6	49
Charitable activities		
Purchase of new equipment	45	24
New building and refurbishment	9	1
Staff education and welfare	191	5
Patient education and welfare	42	23
Total charitable activities	287	53
Other resources expended	15	71
Total expenditure	308	173
Net gains on investments	190	7
Net income/(expenditure)	162	(154)
Transfers between funds	42	0
Net movement in funds	204	(154)
Reconciliation of Funds		
Total Funds brought forward	832	986
Total funds carried forward	1,036	832

2c Endowment funds

Statement of financial activity for the year ended 31 March 2021

	2021 £'000	2020 £'000
Net gains or (losses) on investments	20	(3)
Net income/(expenditure)	20	(3)
Transfers between funds	0	0
Net movement in funds	20	(3)
Reconciliation of Funds		
Total Funds brought forward	98	101
Total funds carried forward	118	98

Balance sheet as at 31 March 2021

	2021 £'000	2020 £'000
Fixed assets		
Investments	997	827
Total fixed assets	997	827
Current assets		
Debtors	1	0
Cash and cash equivalents	50	7
Total current assets	51	7
Liabilities		
Creditors: amounts falling due within one year	12	2
Net current assets / (liabilities)	39	5
Total assets less current liabilities	1,036	832
Total net assets	1,036	832
Total restricted funds	1,036	832

Balance sheet as at 31 March 2021

	2021 £'000	2020 £'000
Fixed assets		
Investments	118	98
Total fixed assets	118	98
Total assets less current liabilities	118	98
Total net assets	118	98
Total endowment funds	118	98

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2020/21

NOTES TO THE ACCOUNTS

3 Analysis of voluntary income

	Unrestricted funds	Restricted funds	Endowment funds	2020/21 Total funds	2019/20 Total funds
	£'000	£'000	£'000	£'000	£'000
Donations	116	80	0	196	137
Corporate donations	547	56	0	603	177
Legacies	36	0	0	36	72
	699	136	0	835	386

Donations of gifts in kind to the value of £42,800 are included in income, valued at their market value. All of these donations have been distributed during the year. The 2019/20 figures have been restated to take into account that £35,000 is now shown below in Note 4; Charitable Activities (NHS Charities Together grants) are shown on a separate line in the SOFA.

4 Analysis of income from charitable activities (NHS Charities Together grants)

	Unrestricted funds	Restricted funds	Endowment funds	2020/21 Total funds	2019/20 Total funds
	£'000	£'000	£'000	£'000	£'000
Stage 1 grant (1st part)	0	0	0	0	35
Stage 1 grant (2nd part)	0	42	0	42	0
Stage 2 grant (1st part)	0	50	0	50	0
Stage 2 grant (2nd part)	0	50	0	50	0
Grant in association with Starbucks	0	2	0	2	0
	0	144	0	144	35

In 2020/21, the Charity received grants from the NHS Charities Together Covid-19 emergency appeal.

5 Total income from operating activities

Income from investments

	Unrestricted funds	Restricted funds	Endowment funds	2020/21 Total funds	2019/20 Total funds
	£'000	£'000	£'000	£'000	£'000
Fixed asset investments UK	4	0	0	4	4
	4	0	0	4	4

The dividends above relate to the McGhie Hospital fund; these are shared equally between both General Purpose funds.

Other Income

Other income is £nil (£11,000 in 2019/20). Last year this was wholly attributable to Breast Milk Bank Income which is in an unrestricted fund.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2020/21

NOTES TO THE ACCOUNTS

6 Analysis of expenditure on raising funds

In 2020/21 the Charity continued to use only one investment manager. For the current year, the fee for the COIF Charities Investment fund is 0.60% which is charged annually based on the capital balance (2019/20: 0.60%).

	Unrestricted funds	Restricted funds	Endowment funds	2020/21 Total funds	2019/20 Total funds
	£'000	£'000	£'000	£'000	£'000
Fundraising Costs	50	4	0	54	49
Support Costs	2	2	0	4	3
	52	6	0	58	52

The fundraising costs above include staff costs, memberships, marketing and resources and other fundraising event costs.

7 Analysis of charitable expenditure

The Charity made grant support available to Calderdale and Huddersfield NHS Foundation Trust and Locala Community Partnership for the purchase of equipment and contributions for staff and patient education, amenities and welfare.

	Grant funded activity			Support costs			Total 2020/21			Total 2019/20
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total 2020/21	Total 2019/20
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Purchase of new equipment	116	43	159	7	2	9	123	45	168	215
New building and refurbishment	29	8	37	1	1	2	30	9	39	108
Staff education,welfare and amenities	50	180	230	3	11	14	53	191	244	110
Patient education,welfare and amenities	121	40	161	7	2	9	128	42	170	79
	316	271	587	18	16	34	334	287	621	512

The Charity also made available grant support of £15,000 (2019/20: £71,000) – see details in the Financial Review; this was to Age Concern Todmorden towards its running costs.

8 Analysis of grants

The main beneficiary of the Charity is the related party, Calderdale and Huddersfield NHS Foundation Trust, but grants are also made to Locala Community Partnership. The Corporate Trustee operates a scheme of delegation through which all grant funded activity is managed by fund managers responsible for the day to day disbursements from their designated funds in accordance with the directions set out in the Charity standing orders and standing financial instructions.

	2020/21 £'000	2019/20 £'000
Raising funds	58	52
Grants made:		
NHS Foundation Trust	621	502
Locala Community Partnership	0	10
	621	512
Other Resources Expended	15	71
Total resources expended	694	635

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2020/21

NOTES TO THE ACCOUNTS

9 Allocation of governance and support costs

Support and overhead costs are apportioned to charitable activities according to the value of transactions that have occurred within each activity in the year. Governance costs are those support costs which relate to the strategic and day to day management of the Charity.

	Raising Funds	Charitable Activities	2020/21 Total £'000	2019/20 Total £'000
Support and governance costs				
Financial services	3	24	27	27
Salaries and related costs	0	4	4	4
External and internal audit costs	1	5	6	4
Establishment costs	0	1	1	1
	4	34	38	36

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	2020/21 Total £'000	2019/20 Total £'000
Support and governance costs					
Raising funds	2	2	0	4	3
Charitable Activities	18	16	0	34	33
	20	18	0	38	36

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	2020/21 Total £'000	2019/20 Total £'000	2021 Basis of apportionment to charitable activities
Support and governance costs for charitable activities						
Financial services	14	11	0	25	25	Proportionate to charitable expenditure
Salaries and related costs	2	2	0	4	4	Proportionate to charitable expenditure
External and internal audit costs	2	2	0	4	3	Proportionate to charitable expenditure
Establishment costs	0	1	0	1	1	Proportionate to charitable expenditure
	18	16	0	34	33	

	Purchase of Equipment £'000	Staff Education and Welfare £'000	Patient Education and Welfare £'000	Building & Refurbishment £'000	Other £'000	2020/21 Total £'000	2019/20 Total £'000
Apportionment of support costs across charitable expenditure							
Financial services	7	9	7	2	0	25	25
Salaries and related costs	1	2	1	0	0	4	4
External and internal audit costs	1	2	1	0	0	4	3
Establishment costs	0	1	0	0	0	1	1
	9	14	9	2	0	34	33

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2020/21

NOTES TO THE ACCOUNTS

10 Transfers between funds

There was a transfer in April 20 of £42,000 from an unrestricted General Purpose fund to the newly set up restricted Covid-19 fund (2019/20: £nil).

11 Analysis of staff costs

The Charity does not directly employ any members of staff. The administration and fundraising are carried out by staff from the Trust and recharged to the Charity. For 2020/21 the recharged staff cost for administration was £31,334 (2019/20: £31,112). The recharged staff cost for fundraising was £48,637 (2019/20: £42,276).

12 Auditor's remuneration

The auditor's remuneration of £3,840 - inclusive of VAT (2019/20: £3,840 – inclusive of VAT) related solely to the statutory audit, with no other additional work undertaken (2019/20: £nil).

13 Fixed asset investments

All investments are made in accordance with the guidance issued by the Charity Commission. The current investments are managed by CCLA.

Funds are either invested in the stock exchange, other securities or held to gain interest in the bank. The Charity's investment objective remains the same, that is, to provide a balance between long term capital growth, security, availability and maximisation of annual income. All investments are carried at their fair value.

Movement in year

	2020/21 £'000	2019/20 £'000
Market value at 1 April	2,238	2,416
Add : additions at cost	0	0
Less : disposals at market value and in year gain/(loss) on disposal	(140)	(196)
Add/Less : gain/loss on revaluation	538	18
Add : gain/(loss) on in year disposals	0	0
Less : movements in broker held bank accounts	0	0
Market value at 31 March	2,636	2,238

The impact of the pandemic on the value of our investments can be seen at the end of March 2020 when the stock market was low, resulting in an unrealised gain on investments in 2019/20 of only £18,000. However, during 2020/21, the stock market recovered and an unrealised gain of £538,000 was reported at the end of March 2021. Gains or losses on revaluation are realised at such times when investments are sold.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2020/21

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Fixed asset investments (cont.)

Investments in common investment funds

	Units held at 31 March 2021	31 March 2021 total £'000	Units held at 31 March 2020	31 March 2020 total £'000
CCLA Investments Management Ltd				
COIF Charities Investment Fund				
Accumulation units	12,153	2,518	12,843	2,140
Income units	6,602	118	6,602	98
	18,755	2,636	19,445	2,238

Risk Strategy in terms of investments held with investment managers

In line with the investment objectives of the Charity, it is essential that the correct balance of risk and rewards is conveyed to the Investment Managers running the Charity portfolios.

The view of the Charitable Funds Committee is that risk levels should be based on Low and Medium risk.

Low risk

The Charity is prepared to accept a small degree of short term volatility, in the hope of producing slightly higher returns. The Charity seeks to reduce the risk of returns being exceeded by inflation, while retaining a consistent pattern of returns and accepts the possibility of frequent but minor fluctuations in capital value.

Medium risk

The Charity is prepared to accept risk of some short term volatility in the pursuit of returns over the medium to long term which should maintain capital after the effects of inflation and is aware that more significant fluctuations in capital are possible.

Liquidity risk

This is anticipated to be low as the Fund holds a diversified portfolio but one biased towards real assets including global equities, property and infrastructure, and with only modest exposure to bonds and cash.

Currency risk

There is an element of currency risk as there are some overseas equities within the portfolio but these should be minimal as the portfolio is diversified.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2020/21

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14 Analysis of debtors

	31 March 2021 £'000	31 March 2020 £'000
Debtors under 1 year		
Other debtors	7	49
Total	7	49

Other debtors represent any sums owed to the Charity by a related party, Calderdale and Huddersfield NHS Foundation Trust, for income collected by the Trust on behalf of the Charity (£5,000) and donations received but not banked until April 2021 (£2,000).

15 Analysis of cash and cash equivalents

	31 March 2021 £'000	31 March 2020 £'000
Analysis of cash at bank		
National Westminster current account	(1)	0
Short term investments and deposits		
National Westminster deposit account	626	187
Total	625	187

Note: Whilst National Westminster current account is showing a debit balance, it should be noted that this account did not go overdrawn and that the debit balance is due to cheques raised but not yet cashed.

16 Analysis of liabilities

	31 March 2021 £'000	31 March 2020 £'000
Creditors under 1 year		
Other creditors	68	101
	68	101

Other creditors mainly represent sums owed by the Charity to a related party, Calderdale and Huddersfield NHS Foundation Trust (£63,000), for costs incurred by the NHS Foundation Trust on behalf of the Charity in the furtherance of the Charity's objectives. It also includes the cost of items received but not yet invoiced (£5,000).

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2020/21

NOTES TO THE ACCOUNTS

17 Provisions for liabilities and charges

The Charity does not have any provisions for liabilities and charges and, as such, has not disclosed any such liabilities and charges in the Statement of Financial Activities.

18 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	31 March 2021 £'000	31 March 2020 £'000
Net income/(expenditure) for 2020/21 (as per SOFA)	827	(181)
Adjustments for:		
(Gains)/losses on investments	(538)	(18)
Dividends from investments	(4)	(4)
Other income	0	(11)
(Increase)/decrease in debtors	42	(45)
Increase/(decrease) in creditors	(33)	26
Net cash provided by (used in) operating activities	294	(233)

19 Analysis of charitable funds

	Balance at 31 March 2020 b/fwd	Incoming resources	Resources expended	Transfers	Gains and losses	Balance at 31 March 2021 c/fwd
	£'000	£'000	£'000	£'000	£'000	£'000
Endowment						
McGhie hospital	98	-	-	-	20	118
	98	-	-	-	20	118
Restricted						
CRH SCBU	13	4	(4)	-	-	13
CRH PGME	17	-	(1)	-	-	16
HRI special purpose fund	21	-	(4)	-	-	17
Covid 19 fund	-	276	(184)	42	-	134
Abraham Ormerod day hospital	493	-	(115)	-	-	378
Abraham Ormerod reserve	288	-	-	-	190	478
	832	280	(308)	42	190	1,036
Unrestricted						
Unrestricted funds	1,443	703	(386)	(42)	328	2,046
Total	2,373	983	(694)	-	538	3,200

All the unrestricted funds are designated funds and are available for any charitable purpose relating to the NHS but are mainly for the stated purpose contained in the fund title. This is in recognition of the non-binding wishes of donors when making their generous gifts.

In the interests of accountability and transparency a complete breakdown of all designated (earmarked) funds is available upon written request.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2020/21

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20 Material legacies

Legacy income is accounted for as incoming resources in the Statement of Financial Activities either upon receipt or where the legacy is probable. Material legacies are those which have been notified as at 31 March 2021 but not recognised as incoming resources in the Statement of Financial Activities due to the conditions for recognition not being met.

Material legacies as at 31 March 2021		2020/21	2019/20
Notification received from	Date notification received	Estimated value of legacy £'000	Estimated value of legacy £'000
Wilkinson Woodward Bearders Sols	March 2020	0	1
		0	1

21 Outstanding Approvals

Expenditure that has been approved internally but not yet delivered or services not yet provided has been summarised below.

Outstanding Expenditure Approvals as at 31 March 2021

	2020/21	2019/20
Fund Manager	Estimated value £	Estimated value £
Calderdale & Huddersfield NHS Foundation Trust	511,401	617,874
	511,401	617,874

22 Related party transactions

Calderdale and Huddersfield NHS Foundation Trust is considered to be the main related party to the Charity. Payments to creditors are made through the Trust and reimbursed from the Charitable Funds. Whilst the Trust paid £610,105 on behalf of the Charity, all but £86 of this was repaid by the Charity; this latter figure represents the administration costs provided by the Trust. This cost, in support of the Charity's grant making activities, is included within support costs – see note 9. During the year, a donation of £500,000 was received from Calderdale and Huddersfield Solutions Limited, a wholly owned subsidiary of Calderdale and Huddersfield NHS Foundation Trust.

23 Trustees' remuneration, benefits and expenses

During the year, no Board Member of the Trust received either remuneration or expenses and none of them, or key management staff, has undertaken any material transactions with the Calderdale and Huddersfield NHS Foundation Trust Charitable Funds. There were also no Trustee indemnity insurance costs during the year.

CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST CHARITABLE FUNDS

ACCOUNTS – 2020/21

NOTES TO THE ACCOUNTS

24 Role of volunteers

Our fund managers are, in effect, volunteers. There are about 200 Trust staff members who manage how the Charity's designated funds should be spent. Each fund manager has been delegated responsibility for approving expenditure of less than £500.

In addition the Charity has been supported this year by Charity volunteers, who have dedicated their time, skills and commitment to supporting the charity and its operations. We would like to say a big thank you to our volunteers for helping to support us at a time when we needed it most, and for all you have done to help 2020/21 be such a successful year.



Calderdale and
Huddersfield
NHS Charity

NHS

Calderdale and Huddersfield
NHS Foundation Trust

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help us to keep
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Calderdale and
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Thank you to everyone for your continued support

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