



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:

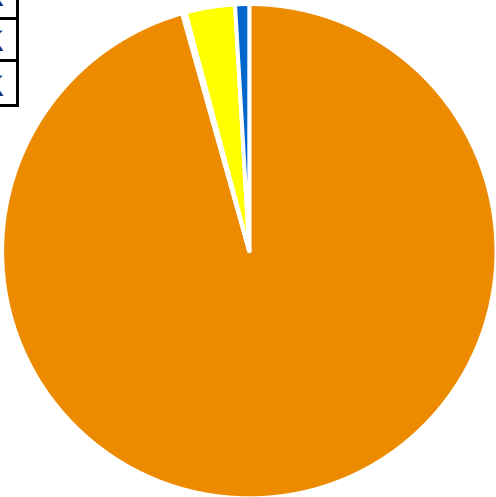
Philip Lewer Chair	David Birkenhead Medical Director
Ellen Armistead Director of Nursing / Deputy Chief Executive	Gary Boothby Director of Finance
Richard Hopkin Non-Executive Director	Peter Wilkinson Non-Executive Director
Jo Kitchen Council of Governors' Representative	John Gledhill Council of Governors'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

YEAR OVERVIEW



INCOME

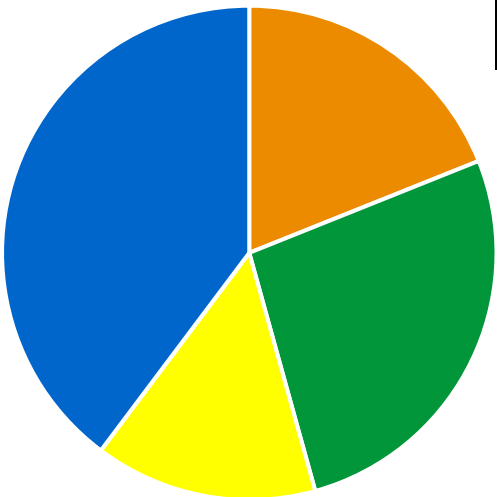
Donations	£415k
Legacies	£1k
Grants	£14k
Investment income	£4k



■ Donations ■ Legacies ■ Grants ■ Gains on Investments

EXPENDITURE

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



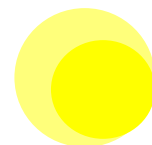
■ New equipment ■ Buildings and refurbishment
■ Staff education and welfare ■ Patient education and welfare



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.

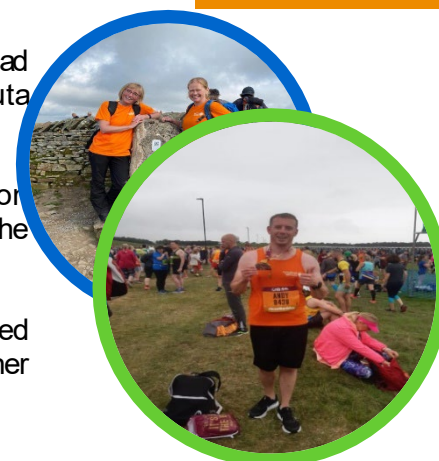
We also agreed to continue funding **Welfare Packs** for colleagues working on isolation wards and priority areas.

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

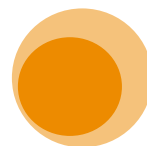
The charity team launched our first Hospital 10km walk taking place in 2022, from Calderdale Royal Hospital to Huddersfield Royal Infirmary.

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.

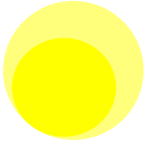
The purpose of the role is to support REN colleagues at CHFT through a variety of initiatives such as e.g. wellbeing, recruitment, concerns, need someone to speak to and support an Inclusion awareness education program and to build an engagement bridge between REN communities.

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.

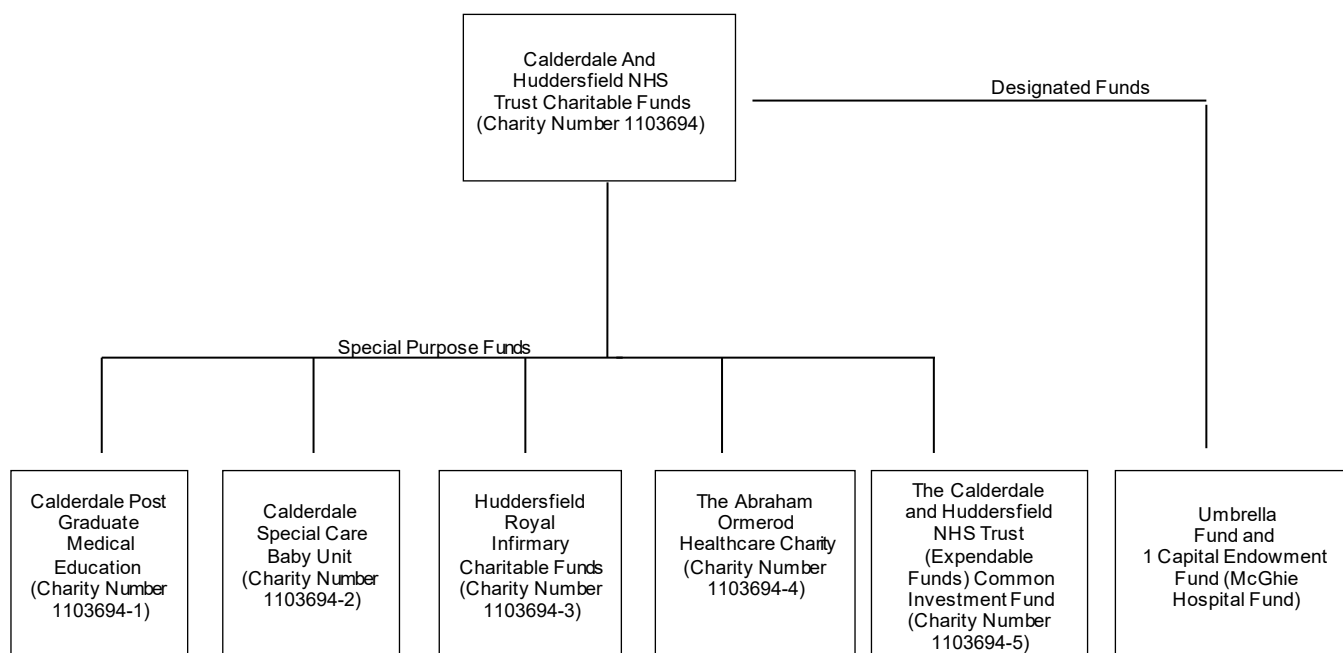
Impact and meeting the Objects

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.

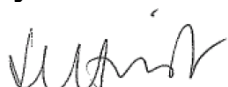
In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- 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.

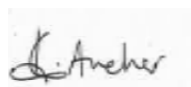
The trustees are required to act in accordance with the trust deed and the rules of the charity, within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the charity's transactions and disclose at any time, with reasonable accuracy, 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 FinanceDated 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.

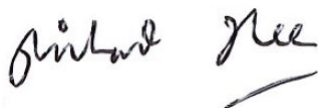
Auditor's responsibilities

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

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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

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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

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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

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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

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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

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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

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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 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

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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.