BRADFORD DISTRICT CARE NHS FOUNDATION TRUST

England & Wales · Charity number 1130011

Details

Other names	BRADFORD DISTRICT CARE TRUST CHARITABLE FUND AND OTHER RELATED CHARITIES
Status	Registered
Legal form	Other
Registered	2009-06-05
Register	View on the Charity Commission register

Contact

Address	New Mill Victoria Road Shipley West Yorkshire BD18 3LD
Phone	01274228379
Email	stacey.pearson@bdct.nhs.uk
Website	www.bdct.hs.uk

Activities

Objects: SEE CONSTITUENT CHARITIES

Activities: The charity supports a range of charitable health related activities for the benefit of service users and staff of Bradford District Care Trust

Classification

- **How:** Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups

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Geography

- Bradford City
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£214,559	£75,659	-	-
2024-03-31	£160,775	£149,660	-	-
2023-03-31	£105,564	£114,965	-	-
2022-03-31	£105,408	£165,506	-	-
2021-03-31	£191,179	£157,164	-	-

Trustees

Name	Role	Appointed
BRADFORD DISTRICT CARE TRUST		

Linked charities

- BRADFORD DISTRICT CARE TRUST CHARITABLE FUND (1130011-1)

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BRADFORD DISTRICT CARE NHS FOUNDATION TRUST

England & Wales - Charity number 1130011

Accounts

Bradford District Care
NHS Foundation Trust

Bradford District Care
NHS Foundation Trust Charity
Charity number 1130011

Bradford District Care NHS Foundation Trust Charitable Fund

Charity Registration Number 1130011

Annual Report

Year Ended: 31 March 2025

Bradford District Care NHS Foundation Trust Charitable Fund

Trustees' Annual report for the year ended 31 March 2025

1. Foreword

The Corporate Trustee presents the Annual Report for the Bradford District Care NHS Foundation Trust Charitable funds together with the audited financial statements for the year ended 31 March 2025.

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 on 16 July 2014, 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 2015. The Charity's report and accounts include all the separately established funds for which Bradford District Care NHS Foundation Trust are the sole beneficiaries.

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

The Charity has a corporate trustee: Bradford District Care NHS Foundation Trust. The members of the Trust Board who served during the financial year were as follows:

Executive and Associate Directors	
Therese Patten	Chief Executive
Kelly Barker	Chief Operating Officer
Bob Champion	Chief People Officer
Phil Hubbard	Director of Nursing, Professions and Care Standards, Director of Infection Prevention and Control and Deputy Chief Executive
Tim Rycroft	Chief Information Officer
Dr David Sims	Medical Director, Caldicott Guardian
Mike Woodhead	Chief Finance Officer
Iain MacBeath	Director of Integration. Iain served as Director of Integration during 2024/25, in attendance at Board Meetings. This is a joint role between the Trust and Bradford District Council. All funding for this role sits with Bradford District Council. Iain received no remuneration from the Trust in 2024/25.

Non-Executive Directors	
Linda Patterson, OBE FRCP	Chair of the Trust
Maz Ahmed	Non-Executive Director, Chair of the Finance and Performance Committee
Simon Lewis	Non-Executive Director, Chair of the Mental Health Legislation Committee, and Deputy Chair (from September 2023)
Alyson McGregor, MBE	Non-Executive Director, Chair of the Quality and Safety Committee
Chris Malish	Non-Executive Director, Chair of the Audit Committee
Mark Rawcliffe	Non-Executive Director, Chair of the People and Culture Committee, and the Charitable Funds Committee
Sally Napper	Non-Executive Director and Senior Independent Director

2. Reference and Administrative Details

The Charity consists of 17 individual funds as at 31st March 2025 Charitable funds received by the charity are accepted, held and administered as funds and property held on trust for purposes relating to the health service and which meet the needs of the relevant donors. In accordance with the National Health Service Act 2006 and the National Health Service and Community Care Act 1990 these funds are held on trust by the corporate body.

3. Trustee

Bradford District Care NHS Foundation Trust is the Corporate Trustee of the Charitable Funds governed by the law applicable to Trusts principally the Trustee Act 2000 and the Charities Act 2011, as amended by the Charities Act 2022.

The Trust Board has 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 names of those people, who served as agents of the corporate trustee in 2024/25, as permitted under regulation 16 of the NHS Trusts (Membership and Procedures) Regulations 1990, were as follows:

Kelly Barker	Chief Operating Officer
Mike Woodhead	Chief Finance Officer
Mark Rawcliffe	Non-Executive Director
Sally Napper	Non-Executive Director
Maz Ahmed	Non-Executive Director

4. Day to Day Management of the Charity

Mike Woodhead as Chief Finance Officer during the financial year, under a scheme of delegated authority approved by the corporate trustee, has day to day responsibility for the management of the Charity and must personally approve, on behalf of the corporate trustee, all expenditure over £1,000, with an upper limit of £10,000, using his delegated authority. The Charitable Funds Committee approves all expenditure over £10,000.

Stacey Pearson, Head of Financial Accounting and Capital acted as the principal officer overseeing the day-to-day financial management and accounting for the charitable funds during the year.

Catherine Jowitt, Head of Charity & Volunteering, has responsibility for the strategic leadership, operational delivery and growth of the charity.

5. Principal Office

Bradford District Care NHS Foundation Trust
Trust Headquarters
New Mill
Victoria Road
Saltaire
Shipley
Bradford
BD18 3LD

6. Principal Professional Advisors

Bankers
Barclays Bank PLC
10 Market Street
Bradford

7. Auditors

SCC Accountants
1 The Square
Moy
County Tyrone
BT71 7SG

8. Structure, Governance and Management

The charity's unrestricted fund was established using the model declaration of trust, and all funds held on trust at the date of registration were either part of this unrestricted fund or registered as separate restricted funds within the charity.

Subsequent donations received by the charity that are attributable to the original funds are added to those fund balances within the existing charity. The corporate trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objectives of each fund and by designating funds the corporate trustee respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff.

Where funds have been received which have specific restrictions set by the donor, these have been managed accordingly.

Non-Executive members of the Trust Board are appointed by the Council of Governors and Executive members of the Trust Board are subject to recruitment by the Trust Board. Members of the Trust Board are not individual trustees under Charity Law but act as agents on behalf of the corporate trustee.

Acting for the corporate trustee, the Charitable Funds Committee is responsible for the overall management of the charitable funds and is required to:

- Control, manage and monitor the use of the charity's resources
- Manage and monitor the receipt of all income
- Ensure that "best practice" is followed in the conduct of all its affairs fulfilling its legal responsibilities
- Keep the Trust Board fully informed on the activity, performance and risks of the charity.

The Committee met four times during 2024/25:

- 16 May 2024
- 24 July 2024
- 31 October 2024
- 26 March 2025

Membership of the Charitable Funds Committee is made up of at least two Non-Executive Directors, the Chief Finance Officer and Chief Operating Officer. The Trust Secretary, the Head of Financial Accounting & Capital, the Head of Charity & Volunteering, and the Trusts, Foundations and Corporate Manager.

During this period, the Committee was chaired by a Non-Executive Director (NED), Mark Rawcliffe.

The table below show attendance for substantive members of the Committee for the meetings that took place during 2024/25.

9. Attendance at Charitable Funds Committee meetings by substantive members and attendees

Full Name	Job Role / Title				
Member		**16/05/24**	**24/07/24**	**31/10/24**	**26/03/25**
Mark Rawcliffe	Committee Chair		X*	X*	X*
Sally Napper	Non-Executive Directors & Deputy Committee Chair	X*	X		No longer a member
Maz Ahmed	Non-Executive Director	Not a member			
Kelly Barker	Chief Operating Officer	X	X	X	X
Mike Woodhead	Chief Finance Officer	X	X	X	X
Regular Attendee					
Catherine Jowitt	Head of Charity & Volunteering	X	X	X	X
Jackie Dawson	Trusts, Foundations and Corporate Partnerships Manager		X	X	X
Fran Stead	Trust Secretary	X	X		
Rachel Trawally	Deputy Trust Secretary and Corporate Governance Manager		X	X	
Naz Khan	Corporate Governance Officer		X	X	
Stacey Pearson	Head of Financial Accounting & Capital	X			X
Jess Greenwood-Owens	Corporate Governance Officer		X		

Ritta Harrison	Executive Assistant - Secretary	X			
Claire Blamires	Charity Grants & Fundraising Officer				X
Chris Smith	Senior Finance Manager		X	X	
Timed Business					
Helen Tate	Learning you're your experience - Strategic Lead - Dental/Oral		X		
Ziggi O'Connor	Learning from your experience – Palliative Care	X			
Joseph Courtney	Learning from your experience – Allotment & CMHT				X
Rachel Jones	Learning from your Experience - Volunteer Service Manager			X	

The accounting records are administered by the finance department of Bradford District Care NHS Foundation Trust. The day-to-day operations of the charitable funds is delivered by a Charity Team including a Trusts, Foundations & Corporate Manager and Administrator.

10. Risk Management

The major risks to which the charity is exposed have been identified and considered. These have been reviewed and systems established to mitigate those risks. During the year where the charity has funds available for investment the Trustees consider those investments to carry a minimal risk. When investments are established, performance is reviewed and presented to the committee annually.

Internal audit reviews are undertaken by NHS Audit Yorkshire. The last review carried out was 2022/23, resulting in a "significant assurance" audit opinion, with two recommendations that were implemented.

11. Partnership Working and Networks

Bradford District Care NHS Foundation Trust is the main beneficiary of the charity and Bradford District Care NHS Foundation Trust is a related party by virtue of being the corporate trustee of the charity. By

working in partnership with the Trust, the charitable funds are used to best effect. When deciding upon the most beneficial way to use charitable funds, the corporate trustee has regard to the main activities, objectives, strategies and plans of the Trust.

12. Objectives

The charity's main objective is:

The trustee shall hold the trust fund to apply the income, and at its discretion, so far as may be permissible, the capital, either for the general or specific purposes of Bradford District Care NHS Foundation Trust or for all or any charitable purpose or purposes relating to the National Health Service (hereinafter referred to as "the objects").

13. Annual Review

We continue to build on our successes of previous years externally fundraising and engaging colleagues across the trust to support their own charity, apply for funding for items and projects that enhance the lives of those in our care.

Our purpose, vision, charitable aims and values remain the same:

Our purpose is to enhance the care provided by Bradford District Care NHS Foundation Trust through charitable activity.

Our vision is to create better lives by improving the physical and mental wellbeing of our patients, service users, carers and staff.

Our charitable aims are to create better lives by:

• improving service user experience and outcomes,

• improving our care environments,

• supporting the health and wellbeing of our staff and volunteers,

• enabling our staff to enhance their knowledge and skills,

• any other activity which supports the purpose and vision of the charity.

Our Values link to the Trust's own values: We Care: We act with respect and empathy, and always value difference; We Listen: We understand people's views and respond to their individual needs; We Deliver: We use donations wisely to make a positive difference

We use charitable funds to:

Support service users and staff to enhance care which

- Goes beyond the NHS core budget
- Makes a difference
- Improves health & wellbeing
- In the main, improves services for groups of patients rather than focus on individual patients. On occasions support for individual patients is supported e.g. palliative care.
- Improve experiences, equipment, and environments
- Provide therapeutic activities

Overall, the charity supports more than 50 services within the Trust.

The charity is well governed, income is proactively sought from diverse sources to support the future sustainability of the charity and most importantly ensure the charity funds are deployed in such a way that they have the greatest impact on the health and wellbeing of our patients, service users, carers, staff and volunteers.

14. Better Lives Fundraising Events

Makers May

Our talented NHS Trust staff came out in force in May to craft and create for our charity stall as part of the Saltaire Arts Trail. They are such a generous and talented bunch donating their expert crafts raising income of £555.

Quiz Night 23rd May

Our second quiz night was held at the Headly Golf Club in May 2024. The evening included a hot buffet dinner and raised income of £914.

Golf Day

Following the success of our first two golf days, the annual Charity Golf Day moved to the renowned Bradford Golf Club this year with 40 keen golfers competing for the coveted golf trophy. The event was sponsored by Enable2 and the winner was Richard Crampton of CAD21 who received a Porche golf bag, prosecco and other goodies. Special thanks were reserved for Shane Embleton, Deputy Director of Estates and Facilities who invited new teams to play and supported the day ensuring the golfers had a great experience. Grannie Eloi, Deputy Director of Nursing gave her time to supervise the hole in one competition, sponsored by Langtree Architects, Kelly Barker, Chief Operating Officer for presenting the prizes to our winners, and finally Jas Atwal who was a key contributor in organising the day. A grand total of £6,155 of income was raised.

Dragon Boat Race

This year was bigger and better with the charity entering three boats thanks to the continued support and sponsorship of our long-term supporter P.E.C.

We were delighted to welcome Coral Windows and Conservatories who sponsored two boats with their staff filling one boat and NHS staff the other. The event is building momentum, and we raised an amazing £4,985 of income. Thanks to our boat sponsors and paddlers who did a sterling job generating sponsorship and donations through our dedicated Just Giving Pages, with Coral placing 4th and NHS staff 5th!

Great North Run

This year, NHS Charities Together took the opportunity to bring together all its member charities under one large marquee in the runner's village. Runners, once they had finished the race could gather and relax following their run with refreshments and massages on offer.

Better Lives had six participants who raised an amazing £2,110 for our charity. A huge well done for taking on the world's biggest half marathon.

Yorkshire Three Peaks

Tamara Turner (a charity volunteer) and her mum took on the Yorkshire 3 peaks this year, the participants set off at 7.30 am, aiming to complete the whole route in 12 hours. Unfortunately, they had to withdraw after the second peak, even completing two is a huge achievement and they managed to raise £97. A fabulous effort, and wonderful support from Overlimits, the outdoor adventure company who run the event.

P.E.C Ball

In the Autumn we celebrated International Mental Health Day, the theme this year was “mental health as a universal human right”. Bradford District NHS Care Trust are dedicated to addressing the inequalities in mental health and working towards good mental health for all, not just for some. To mark the occasion our esteemed corporate supporters P.E.C hosted a ball in aid of the Better Lives charity on the evening of Saturday 05 March at the Aria Suite in Leeds, raising an amazing £15,670. The evening was hosted by Dr Paul Midha, a former contestant on the BBC show the Apprentice with a keynote speech from Robbie Hunter-Paul.

Curry and Quiz Night 5th December

Our 3rd Quiz returned to the curry theme with an added Christmas twist, hosted at the International Restaurant on Sticker Lane, it was our biggest yet as teams from the Trust used it as their Christmas do with new quiz teams as well as returning ones.

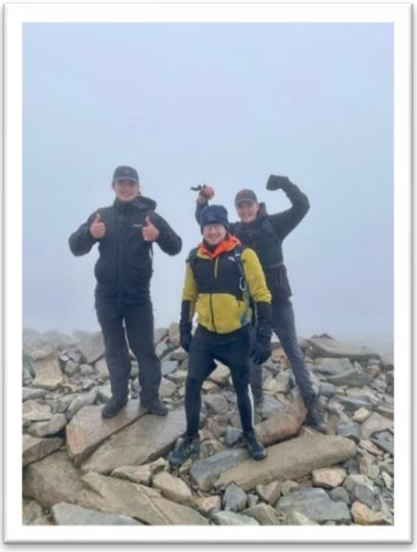
Fire Walk

In March, our mighty team of four, Sue-Marie Blezard, Fozia Shamin, Molly Smith and our own Claire Blamires joined staff and volunteers from Bradford Hospitals Charity and Yorkshire Cancer Centre to brave the hot coals and complete their first fire walk raising income of £580 for the Charity.

Fundraising Challenge

Following a successful Voyage to Recovery trip in 2023, The Early Intervention in Psychosis Team (EIP) took on a huge fundraising challenge to raise £9,000 over 18 months to run the trip for a second time. Setting sail from Hartlepool to Ipswich in September 2025, the five day 'voyage to recovery' will support 10 service users, offering them a unique opportunity to build confidence, develop communication skills, and embark on a journey of recovery. Fundraising from April 2024 to March 2025 include the below, raising £9,342

- Dog walking challenge May 2024
- Poetry night June 24
- Poetry night July 24
- Couch to 5k July 24
- Dragon Boat race July 24
- Great North Run Sep 24
- Amsterdam marathon October 24
- Bucket collection November 24
- Donation from a family November 24
- Panto collection December 24
- Fire walk March 25
- Ilkley Rotary donation Jan 25
- Bradford Rotary donations June 24 & October 24
- Cabaret donations July 24, September 24, January 25



Family Fundraising

Matthew Blamires and 3 of his friends climbed the National 3 Peaks and fundraised for us. Mathew was motivated to take on the challenge to support Better Lives Charity after his mum received care from our Palliative Care Team. They completed the challenge in under 24hours and raised £1,085.

Staff Lottery and Microhive

More staff signed up to the Staff Lottery (run in partnership with Bradford Hostpitals Chairty) and Microhive (was Pennies from Heaven). With a number of staff winning cash prizes totalling £2,050 In the lottery.

Festive fundraising

Several teams held raffles to support the fundraising for gifts for our patients who were in hospital over the festive season. Finance raised £24.44 and the Frontline Digitisation Team raised £66.

The Charity team and volunteers finished off 2024 with a bucket collection, over £400 was raised at two performances at the Bradford Alhambra pantomime.

The Charity would like to say a huge thank you to all the staff, volunteers and businesses who have supported us this year. The growth this year in income and charitable grants is only made possible by the contributions of each and everyone of you.

15. External Trusts and Foundation income

The Charity secured funds from the following organisations to fund new projects

Funder	Project	Amount
NHS Charities Together	Children and Young People's Innovation Fund.	£199,278 over 2 years 24/25 25/26. £97,634 in 24/25
ESH	Bike Bundles to new arrivals and care leavers	£5,000
Morely Glass Green Vision Fund	Planters and gardening tools for Green Therapies project	£500
Sovereign Healthcare	Healthy Shed/Pergola for Lynfield Mount Hospital	£10,000

16. Sponsorship and support in kind.

We would like to acknowledge the support of the following companies and organisations for their incredible support.

- Alhambra Theatre
- Bookers
- Cook, Harrogate
- Coral Windows and Conservatories
- Enable2
- Headley Golf Club
- International Restaurant, Sticker Lane
- Kimpton Fitzroy Hotel, London
- Margaret Dabbs, London
- McVitie's
- The Company Shop
- Nuffield Health, Shipley
- PEC

- Tesco Superstore, Peel Centre Bradford
- The Coniston Hotel
- The National Trust
- Shipley Golf Club
- Woodsome Hall Golf Club
- Wetherby Golf Club
- Halifax Golf Club
- Ilkley Golf Club
- Bedale Golf Club
- Normington Golf Club
- Willow Valley Golf Club
- Trusts Catering Services

17. Charitable Expenditure (Better Lives grants)

The charity received applications from services across the Trust and have funded a variety of projects such as:

Artist in Residence, funding from the Keith Howard Foundation

The Artists in Residence project at Lynfield Mount and Airedale Centre for Mental Health successfully delivered over 80 creative sessions and provided music production equipment to our music therapists. Hospitals were significantly impacted during the covid restrictions. Increased isolation was experienced by our patients during admission as well as severed community links.

This project helped to reconnect medical inpatient units to the wider community and introduce staff and service users to specialist art skills. The sessions were delivered by local organisations Hive Bradford, Keighly Creative, School of Rock and Media and Dubit Limited who shared their skills in DJ'ing, video game design, drumming, pottery and printmaking.

The project successfully reignited therapeutic engagement in the arts in a hospital setting; staff and patients valued the sessions. We re-established our partnership with Hive, and made new connections with community organisation and our internal Green therapy programme.

The sessions had a positive impact on people's mood, which staff observed lasted beyond the session duration. Many patients reported feeling relaxed and calmer. "Relaxed & proud of what I've managed to do." "It was very therapeutic and creative." "I am calm and appreciate the effort the tutors put in"

"The Hive sessions are fantastic therapy for service users. It's a great creative outlet and helps them be mindful and focused." Activity Coordinator, Lynfield Mount

Diabetic foot clinic cards

The credit card style information cards were handed to patients at their diabetic foot checks. They advise patients how to look after their feet and highlight any signs and symptoms when they should contact the podiatry team. The cards are highly visual and therefore more accessible to all. Education on how to manage diabetic feet will be provided at the patients annual foot check, which should also help prevent problems early on, reducing the risk of further complications, which could ultimately lead to a lower limb amputation.

Community Mental Health walk through videos

Identified as part of a coproduction refresh with service users, the psychological therapy team commissioned walk-through videos at five of their Community Mental Health centres to support access and inclusion. The videos were sent to new patients before they attend their first appointment. They outlined their journey from arriving at the named centre, who they would meet at reception and give a tour of the therapy rooms as well as accessibility information such as ramps. The aim was to reduce anxiety and drop out rates before patients attended their first appointment. The videos have been well received especially by patients with additional needs or where English is not the first language.

Palliative Care - Recliner Chair, Pip Kits, Baby Monitors and Key Safes

Demand for the riser recliner chairs by families nursing a loved one with terminal illness at home has continued to grow so a third chair has been purchased. Feedback has been overwhelmingly positive with families expressing their sincere gratitude for the comfort this provides for their family member at this critical time.

The Chairty also replenished the Pip kits. Pip kits are a resource for children, young people and their families where a parent/carer has incurable cancer or is receiving end of life care. The resources help communicate what is happening to their loved one in an age appropriate way. We were able to purchase a new version for children aged 10-14.

The Chairty supplied 12x Motorola Nursery Baby Monitors with Microphone. The monitors are loaned to families/carers that provide care for end-of-life patients within their own homes. They support carers and the patients throughout the day and night. They provide reassurance and allow the carer to rest knowing that they can always hear the patient. It also reassures the patient knowing that they can call for assistance at any point of the day/night if left alone for any period. The monitors provide extra support for families of patients that are extremely distressed or vulnerable. They are particularly useful for lone carers within the home.

“We had a patient who had very little money and has 3 young children, husband had to work full time to financially support family. The patient needed a key safe fitting so carers could get into the house as the lady was bedbound and at great risk of falls. The family couldn`t afford to buy a key safe or pay for fitting therefore out of charitable funds it was agreed to supply and fit this to maintain patient safety.” Lesley Philips, Fast Track Nurse

Bike Project for Service Users

Many of our service users experience 'travel poverty'. They do not have the funds to travel around their locality by bus or train impacting on their physical and mental health by increasing social isolation or hampering their ability to attend medical appointments.
Providing bike bundles to service users within teams such as New Arrivals and Care Leavers, has provided opportunities for physical exercise, exploring their area, and attending medical appointments, education, or employment. Recipients also learn new cycling and maintenance skills via our relationship with Shipley Active Travel Hub (SATH) and Capital of Cycling (CoC).

Inpatient gifts

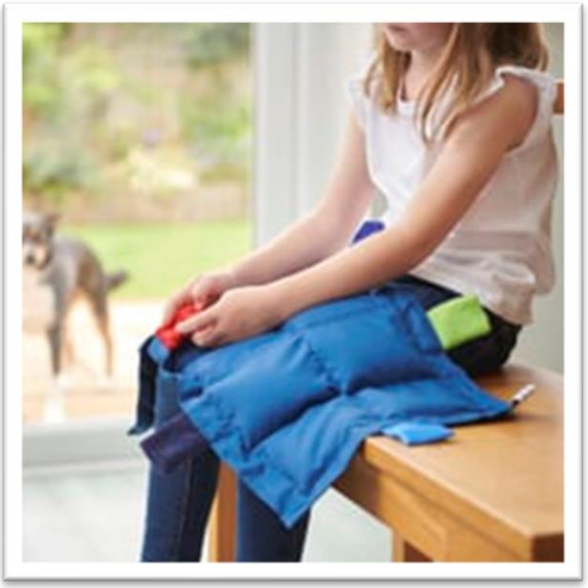
The Charity once again provided each patient at Lynfield Mount and Airedale Centre for Mental Health with an allowance to purchase a Christmas gift for a loved one, as well as providing each patient with a Christmas gift (Dove set and chocolates), fabulously wrapped by our willing Christmas elf's at New Mill, ready to be opened on Christmas morning.

Crisis Skills Bags

The project originally started in Nov 2020 with crisis skills bags made up of information and distraction toys and developed to include sleep hygiene tools for patients in mental health distress. An evaluation of the project by patients and staff showed the effectiveness of the bags, which led the team to think about sustainability. The team requested funding to create a box of tools for each member of staff, rather than continue to provide a limited number of tools for patients. This way staff can explore with patients a greater range of tools which may be helpful, which the patient can then source. The project is currently focused on IHTT in Airedale, with 26 staff, each with a case load of 30-50 patients per month.

Weighted Lap Pads

The school immunisation team currently deliver vaccinations in the school setting to all school aged children, a population of approximately 150,000 children. This includes the flu campaign for children aged 4-16, the HPV to year 8 children and the school leavers boosters are given to pupils in year 9. They offer clinical appointments to children that are having difficulty having their immunisation in the school setting, many of these children have additional needs. The team follow a desensitisation pathway utilising CBT strategy such as gradual exposure and education, offering alternative venues such as home visits, and using sensory and distraction equipment to enable children to receive their prescribed childhood vaccinations in a timely manner. The team already have a limited amount of sensory equipment they have sourced through the starlight charity, however following some training the teams attended the use of lap pads were recommended. The charity funded three sets of wipeable weighted lap pads. There are 2 sizes 1kg for younger children and then 2kg for teenagers/adults.



In total we received 55 applications, 4 were rejected, 2 withdrawn and 49 were accepted and funded as they met the charitable aims.

18. A Review of our Finances, Achievements and Performance

Statement of financial activities 2024/25				
Recommended categories by activity	**Unrestricted funds**	**Restricted income funds**	**Total this year**	**Total last year**
	£	**£**	**£**	**£**
Incoming Resources				
Income and endowments from:				
Donations and legacies (including Gift Aid)	42,729	54,737	**97,466**	86,634
Grants		113,884	**113,884**	70,234
Investments	1,265	1,943	**3,209**	3,907
Total	**43,994**	**170,565**	**214,559**	**160,775**
Resources Expended				
Expenditure on:				
Charitable activities	(17,222)	(46,610)	**(63,832)**	(75,148)
Separate material item of expense	(3,347)	(5,140)	**(8,486)**	(58,221)
Fundraising	(3,340)	-	**(3,340)**	(16,291)
Total	**(23,909)**	**(51,750)**	**(75,659)**	**(149,660)**
Net income/(expenditure)	**20,085**	**118,815**	**138,900**	**11,115**
Total funds brought forward	71,714	107,497	**179,211**	168,096
Total funds carried forward	**91,799**	**226,312**	**318,111**	**179,211**

The charity continues to rely on donations, legacies and investment income as the main sources of income.

Balance sheet 2024/25				
	Unrestricted funds	**Restricted income funds**	**Total this year**	**Total last year**
	£	**£**	**£**	**£**
Current assets				
Debtors	4,265	1,274	**5,539**	5,227
Cash at bank and in hand	92,347	243,036	**335,382**	181,312
	96,612	**244,310**	**340,921**	**186,538**
Creditors: amounts falling due within one year	**4,813**	**17,997**	**22,810**	**7,327**
Total Net Assets or Liabilities	**91,799**	**226,312**	**318,111**	**179,211**
Funds of the Charity				
Restricted income funds		226,312	**226,312**	107,497
Unrestricted funds	91,799		**91,799**	71,714
Total Funds	**91,799**	**226,312**	**318,111**	**179,211**

19. Investments

The corporate trustee previously invested a proportion of its charitable funds with JP Morgan in their UK Equity Fund and the Bond Fund for Charities. The Trust was notified in 2016/17 by J P Morgan of their intention to wind up The UK Equity Fund for Charities and The Bond Fund for Charities. J P Morgan had stated the reason for winding up the funds was that for a number of years the Fund had failed to attract a significant level of assets and in recent years has suffered outflows resulting in a substantial reduction in the amount of assets under management. Furthermore, it is not believed that substantial assets will be attracted in the future.

Over recent years the Trust has explored a number of options in relation to the future investment of the funds and the investment portfolios available. In considering the options the Trust will always seek to balance ethical considerations and risk. Investment constraints include companies manufacturing alcoholic and tobacco products and any others which may bring criticism to the Trust in its health promotion and educational roles. At the charitable fund committee meetings held during 2020/21 it was suggested that investments should be kept under review in the light of plans to develop that charity over the coming years. This continues to be the annual approach for the charitable funds committee.

20. Reserves

It is the responsibility of the Corporate Trustee to ensure that the funds are managed according to the regulations laid down by the Charity Commission.

Charitable Funds should only maintain balances which are reasonable in relation to the normal level of income and expenditure. As a guide, the Charity Commission recommends that balances should represent 3-5 years' worth of expenditure, thus reflecting the view that people donate money to be spent rather than saved.

The Corporate Trustee encourages the use of balances so that the service user, staff and carers of Bradford District Care NHS Foundation Trust can see the benefit of these donations.

21. Related Party Transactions

The charity has related party transactions with Bradford District Care NHS Foundation Trust who administer the funds on behalf of the charity. These services are provided under a service level agreement.

On an annual basis, the Charitable Funds Committee review and approve any changes to the cost of administering the funds on behalf of the charity that reflects the current resource input in supporting the daily running and statutory reporting for the Charity. In 2024/25 the Corporate Trustees supported the approval of a subsidy for 12 months to the Trusts charity, to continue to provide time for the charity to embed its growth strategy. The support was for the core management and overhead charges for the charity, including finance administration support.

22. The Future Vision of the Charity

The Charity has seen growth this year in the engagement of staff and supporters with greater traction for fundraising activities and events. The charity has also focused more on the activities it supports to ensure robust decision-making processes to ensure it is having the greatest impact with its resources. 2025/26 already has an exciting programme of fundraising events in the diary, building on the success of previous years with the Golf Day, Dragon Boat, and quiz nights, as well as introducing and testing new income generating opportunities. In 2025 the Charity will launch its new Charity Strategy, setting the ambition for continuing growth and impact for the next 3 years.

23. Comment from the Trustee

On behalf of the staff and patients who have benefited from improved services due to donations and legacies, the corporate trustee would like to thank all patients, relatives, carers and staff who have made charitable donations.

24. Statement of Trustee's responsibilities in respect of the Trustee's annual report and the financial statements

Under the trust deed of the charity and charity law, the trustee is responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and regulations. The trustee has elected 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, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

By Order of the Trustee

Signed:

Dr Linda Patterson
Chair

Therese Patten
Chief Executive

Annual Accounts
for the period

CHARITY COMMISSION FOR ENGLAND AND WALES

Period start date	1st April 2024	**Period end date**	31st March 2025
Charity Name	Bradford District Care Foundation Trust Charitable Fund	**Charity No** (if any)	1130011

Section A: Statement of financial activities

Recommended categories by activity	Details of own analysis	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Incoming Resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies (including Gift Aid)		42,729	54,737		**97,466**	86,634
Grants			113,884		**113,884**	70,234
Other trading activities					**-**	-
Investments		1,265	1,943		**3,209**	3,907
Total		**43,994**	**170,565**	**-**	**214,559**	**160,775**
Resources Expended (Note 4)						
Expenditure on:						
Trading Activities					**-**	-
Charitable activities		- 17,222	- 46,610		**- 63,832**	- 75,148
Separate material item of expense		- 3,347	- 5,140		**- 8,486**	- 58,221
Fundraising		- 3,340			**- 3,340**	- 16,291
Total		**- 23,909**	**- 51,750**	**-**	**- 75,659**	**- 149,660**
Net income/(expenditure) before investment gains/(losses)		**20,085**	**118,815**	**-**	**138,900**	**11,115**
Net gains/(losses) on investments					**-**	-
Net income/(expenditure)		**20,085**	**118,815**	**-**	**138,900**	**11,115**
Extraordinary Items					**-**	
Transfers between funds					**-**	-
Other recognised gains/(losses):						
Other gains (losses)				-	**-**	
Net movement in funds		**20,085**	**118,815**	**-**	**138,900**	**11,115**
Reconciliation of Funds						
Total funds brought forward		71,714	107,497		**179,211**	168,096
Total funds carried forward		**91,799**	**226,312**	**-**	**318,111**	**179,211**

The accompanying notes form part of these financial statements

Section B: Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets	F01	F02	F03	F04	F05
Intangible Assets				-	
Tangible Assets				-	
Heritage Assets				-	
Investments				-	
Total fixed assets	-	-	-	-	-
Current assets					
Stocks				-	-
Debtors (Note 8)	4,265	1,274		**5,539**	5,227
Investments				-	-
Cash at bank and in hand (Note 11)	92,347	243,036		**335,382**	181,312
Total current assets	**96,612**	**244,310**	-	**340,921**	**186,538**
Creditors: amounts falling due within one year (Note 9)	4,813	17,997		**22,810**	7,327
Net current assets/(liabilities)	**91,799**	**226,312**	-	**318,111**	**179,211**
Total assets less current liabilities	**91,799**	**226,312**	-	**318,111**	**179,211**
Creditors: amounts falling due after one year (Note 9)				-	
Provisions for liabilities				-	
Total Net Assets or Liabilities	**91,799**	**226,312**	-	**318,111**	**179,211**
Funds of the Charity					
Endowment funds				-	-
Restricted income funds (Note 14)		226,312		**226,312**	107,497
Unrestricted funds (Note 14)	91,799			**91,799**	71,714
Revaluation Reserve				-	-
Total funds	**91,799**	**226,312**	-	**318,111**	**179,211**

Signed by two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Therese Patten	27.11.25
	Dr Linda Patterson	27.11.25

Section C Notes to the accounts

Note 1: Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and 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 on 16 July 2014
• and with*		the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

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

* - Tick as appropriate

1.2 Going Concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons; The business model of the charity is such that its charitable activities are limited to those which it has sufficient funds to support from the excess of funding received over the costs of administering the charity. The charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation. On an annual basis, the Charitable Funds Committee review and approve any changes to the cost of administering the funds on behalf of the charity that reflects the current resource input in supporting the daily running and statutory reporting for the Charity. In 2024/25 the Corporate Trustees supported the approval of a subsidy for 12 months to the Trusts charity, to continue to provide time for the charity to embed its growth strategy. The support was for the core management and overhead charges for the charity, including finance administration support. The Trustees have reviewed the Three Year Charity Strategy for the financial year 2025/26 and for a period of 12 months from the date of approval of these financial statements and confirm that the charity will have sufficient funds to meet its liabilities as they fall due for that period. Consequently, the Trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements.

Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.1.

Yes	✓	* - Tick as appropriate
No		

Please disclose:

(i) the nature of the change in accounting policy;	Not Applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information;	Not Applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Not Applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes	✓	* - Tick as appropriate
No		

Please disclose:

(i) the nature of any changes;	Not Applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period	Not Applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes	✓	* - Tick as appropriate
No		

Please disclose:

(i) the nature of the prior period error;	Not Applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected;	Not Applicable
(iii) the amount of the correction at the beginning of the arliest prior period presented in the accounts.	Not Applicable

Note 2: Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 Reconciliation with previous generally accepted accounting practice

Please provide a description of the nature of each change in accounting policy	Not applicable, the Charity has adopted FRS 102 since 2015/16

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated	**0**	**0**

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	**0**

2.2 Income

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/A
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	✓		
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓

		Yes	No	N/A
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 Expenditure and liabilities

		Yes	No	N/A
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.	✓		

2.4 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least: £5,000

They are valued at cost.

The depreciation rates and methods used are disclosed.

Yes	No	N/A
		✓

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed.

Yes	No	N/A
		✓

They are valued at cost.

Yes	No	N/A
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used are disclosed.

Yes	No	N/A
		✓

They are valued at cost.

Yes	No	N/A
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/A
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/A
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/A
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/A
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/A
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/A
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/A
		✓

They are valued at fair value except where they qualify as basic financial instruments

Yes	No	N/A
		✓

Note 3: Analysis of Income

	Analysis	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Donations and legacies:	General grants provided by government/other charities		113,884		**113,884**	70,234
	Donations and gifts - General	41,709	16,050		**57,759**	85,935
	Gift Aid	1,020	597		**1,616**	699
	Legacies		38,091		**38,091**	0
	Membership subscriptions and sponsorships which are in substance donations				**0**	0
	Donated goods, facilities and services				**0**	0
	Other				**0**	0
	Total	**42,729**	**168,621**	**0**	**211,350**	**156,868**
Charitable activities:					**0**	
	Total	**0**	**0**	**0**	**0**	**0**
Other trading activities:					**0**	0
	Total	**0**	**0**	**0**	**0**	**0**
Income from investments:	Interest income	1,265	1,943		**3,209**	3,907
	Dividend income				**0**	
	Rental and leasing income				**0**	
	Other				**0**	
	Total	**1,265**	**1,943**	**0**	**3,209**	**3,907**
Separate material item of income:					**0**	
	Total	**0**	**0**	**0**	**0**	**0**
Other:	Conversion of endowment funds into income				**0**	
	Gain on disposal of a tangible fixed asset held for charity's own use				**0**	
	Gain on disposal of a programme related investment				**0**	
	Royalties from the exploitation of intellectual property rights				**0**	
	Other				**0**	
	Total	**0**	**0**	**0**	**0**	**0**
	Total income	**43,994**	**170,565**	**0**	**214,559**	**160,775**

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	**Grants Received in 2024/25:** NHS Charities Together - School Health Hub - £97,634 Sovereign Healthcare - Pergola at Lynfield Mount Hospital - £10,000 ESH Group - Bike Bundles - £5,000 Ilkley Round Table - EIP Fund - £750 Morley Glass Green Vision Fund - £500 **Other significant income received:** Legacy - Dr George Hollingworth - £38,091 Sovereign Healthcare - Employee Training - £8,000

Note 4: Analysis of Expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
Expenditure on raising funds:	Charity Ball	1,194			**1,194**	13,673
	Just Giving Fees	216			**216**	216
	Annual Golf Day	1,716			**1,716**	2,402
	Great North Run	74			**74**	
	Firewalk	140			**140**	
	Total expenditure on raising funds	**3,340**	**0**	**0**	**3,340**	**16,291**
Expenditure on charitable activities:	Palliative Care Services		2,051		**2,051**	3,573
	Christmas Decorations / Gifts for Inpatients		1,551		**1,551**	3,044
	Dragon Boat Races Event	1,110			**1,110**	1,200
	Other Miscellaneous Expenditure	1,694	168		**1,862**	2,851
	Staff Training - Sovereign Health Care		2,654		**2,654**	2,073
	Charity Development Grant - Additional Capacity- NHSCT	6,120	3,095		**9,215**	20,144
	CAMHS Intervention		2,760		**2,760**	1,640
	Better Lives Quiz Nights	1,904			**1,904**	1,150
	New Pergola at Lynfield Mount Hospital		10,320		**10,320**	0
	Keith Howard Foundation Project		18,633		**18,633**	0
	Morley Glass Fund Project		378		**378**	0
	ESH Group Project		5,000		**5,000**	0
	Walkthrough Videos	1,416			**1,416**	0
	Membership of the West and North Yorkshire Chamber of Commerce	460			**460**	0
	Digital training - School Nursing	4,200			**4,200**	0
	NHSCT conference	318			**318**	0
	Supplies for Pet Rabbit at Lynfield Mount Hospital				**0**	1,043
	Supplies for Patient Run Coffee Shop at Airedale Centre for MH				**0**	694
	Masonic Fore Fund				**0**	12,645
	Lottery Community Fund/ VIP Red Bag Project				**0**	8,052
	Sport England Fund				**0**	12,263
	Community Dental Services				**0**	1,193
	iCare Awards				**0**	1,083
	Thanks a Bunch Scheme				**0**	2,500
	Total expenditure on charitable activities	**17,222**	**46,610**	**0**	**63,832**	**75,148**
Separate material item of expense:	Admin costs of BDCT staff plus expenses	980	1,506		**2,486**	50,771
	Audit Fee	2,366	3,634		**6,000**	5,700
	Membership of NHS Charities Together				**0**	1,750
	Total	**3,347**	**5,140**	**0**	**8,486**	**58,221**
Other:	Transfer Between Funds				**0**	
	Total other expenditure	**0**	**0**	**0**	**0**	**0**
	Total expenditure	**23,909**	**51,750**	**0**	**75,659**	**149,660**

Note 5: Support Costs

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.	There are no supports costs in 2024/25. If the charity did incur support costs, these would apportioned between the funds based on the average fund balances through the year, consistent with how the Interest Received is apportioned.

Note 6: Details of certain items of expenditure

6.1 Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	6,000	5,700

Note 7: Paid employees

There were no employees paid by the charity in 2024/25

Note 8: Debtors and Prepayments

8.1 Analysis of debtors

	This year £	Last year £
Trade debtors		
Prepayments and accrued income	5,432	5,029
Other debtors	107	198
Total	**5,539**	**5,227**

8.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors		
Prepayments and accrued income		
Other debtors		
Total	**0**	**0**

Note 9: Creditors and accruals

9.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Accruals for grants payable				
Bank loans and overdrafts				
Trade creditors	22,810	7,327		
Payments received on account for contracts or performance related grants				
Accruals and deferred income				
Taxation and social security				
Other creditors				
Total	**22,810**	**7,327**	**0**	**0**

Note 10: Other disclosures for debtors, creditors and other basic financial instruments

10.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

The only significant creditors at 31st March 2025 are £11,700 owing to SSC for External Audit services, and £11,110 for various purchases made in March. These will be paid in 2025/26 from existing cash reserves, and are therefore considered low risk. Payment of fees for year 1 (2023/24) of the audit contract, were paid in May 2025.

Note 11: Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)		
Short term deposits		
Cash at bank and on hand	335,382	181,312
Other		
Total	**335,382**	**181,312**

Note 12: Fair value of assets and liabilities

12.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

There are two significant income accruals at 31st March 2025, which are £1,667 relating to the staff lottery donations, which will be paid over by Bradford Teaching Hospitals NHS in 2025/26, and £2,584 relating to an ongoing Gift Aid claim that has been submitted to HMRC. There is also £107 worth of donations which were donated in March 2025 but not received until April 2025. These are all considered low risk.

As detailed in note 10.1 all creditors (and any other commitments) can be paid from cash reserves, so there is no exposure to liquidity risk.

The Charity has no investments at 31st March 2025 so there is no exposure to market risk.

Note 13: Events after the end of the reporting period

There are no event after the end of the reporting period

Note 14: Charity funds

14.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Type PE, EE, R or UR*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers/ Mergers £	Gains and Losses £	Fund balances carried forward £
Renee Milner - Legacy	R		6,056	91	-242			**5,906**
Reevy Road West	R		3,723	56	-148			**3,631**
General Fund	U		71,714	43,994	-23,909			**91,799**
Palliative Care Services	R		19,900	637	-2,809			**17,728**
Sovereign Healthcare Training	R		29,873	18,458	-14,186			**34,145**
Joyce Williamson - Legacy	R		796	12	-32			**776**
Inpatient Services	R		1,447	1,392	-1,802			**1,036**
NHST Stage 3 Fund/ CHMST Discharge Project	R		10,211	154	-407			**9,957**
Charity Development Grant - Extra Capacity	R		3,540	23	-3,155			**408**
Lottery Community Fund/ VIP Red Bag Project	R		808	12	-32			**788**
CAMHS Intervention	R		7,422	95	-3,012			**4,505**
Keith Howard Foundation Fund	R		23,722	264	-19,330			**4,655**
Dr George Hollingworth Legacy Fund	R		0	38,206	-304			**37,902**
EIP Fund	R		0	7,734	-126			**7,608**
Morley Glass Fund	R		0	503	-386			**117**
ESH Group	R		0	5,000	-5,000			**0**
School Health Hub	R		0	97,928	-779			**97,150**
		Total Funds	**179,211**	**214,559**	**-75,659**	**0**	**0**	**318,111**

14.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type PE, EE, R or UR*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers/ Mergers £	Gains and Losses £	Fund balances carried forward £
Renee Milner - Legacy	R		8,136	155	-2,235			**6,056**
Reevy Road West	R		5,001	95	-1,373			**3,723**
General Fund	U		47,674	55,091	-30,617	-434		**71,714**
Palliative Care Services	R		31,111	568	-11,778			**19,900**
Sovereign Healthcare Training	R		24,606	15,569	-10,303			**29,873**
Joyce Williamson - Legacy	R		1,070	20	-294			**796**
Inpatient Services	R		6,538	1,161	-6,252			**1,447**
Covid-19 Private Donations	R		270	5	-75	-201		**0**
Covid -19 NHS Charities Together	R		243	5	-66	-182		**0**
Green Social Prescribing Grant Scheme	R		123	2	-33	-92		**0**
Morrisons Foundations Grant	R		439	8	-121	-326		**0**
NHST Stage 3 Fund/ CHMST Discharge Project	R		13,716	261	-3,766			**10,211**
Charity Development Grant - Extra Capacity	R		29,169	408	-26,037			**3,540**
Masonic Care Fund	R		0	12,726	-13,582	856		**0**
Sport England Fund	R		0	12,626	-13,005	379		**0**
Lottery Community Fund/ VIP Red Bag Project	R		0	10,083	-9,275			**808**
Imagination Ball	R		0	16,827	-16,827			**0**
CAMHS Intervention	R		0	10,070	-2,648			**7,422**
Keith Howard Foundation Fund	R		0	25,095	-1,373			**23,722**
		Total Funds	**168,096**	**160,775**	**-149,660**	**0**	**0**	**179,211**

Note 15: Transactions with trustees and related parties

15.1 Transaction(s) with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

1

15.2 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

1

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Bradford District Care NHS Foundation Trust		Financial, fundraising and administrative services provided to the charity - No charges in 2024/25 (see note 1.2)		0	0	0

Note 16: Additional disclosures -events after the end of the reporting period

Independent auditor's report to the Trustee of Bradford District Care Foundation Trust Charitable Fund ("the Charity")

Opinion

We have audited the financial statements of Bradford District Care Foundation Trust Charitable Fund ("the charity") for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Balance Sheet, and related notes, including the accounting policies in note 1. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charities' affairs as at 31 March 2025 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 United Kingdom Generally Accepted Accounting Practice; 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 under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustee with respect to going concern are described in the relevant sections of this report.

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.

Independent auditor's report to the Trustee of Bradford District Care Foundation Trust Charitable Fund ("the Charity")

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 Trustee's 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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustee's report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; 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.

Trustee's responsibilities

As explained more fully in the trustee's responsibilities statement set out on page 25, the trustee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustee is responsible for 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 the trustee either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 1443 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a 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 the aggregate, they could reasonably be

expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Identifying and responding to risks of material misstatement due to fraud

To identify risks of material misstatement due to fraud 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 performed procedures to address the risk of management override of controls and the risk of fraudulent income recognition and the risk that Charity's management may be in a position to make inappropriate accounting entries.

We did not identify any additional fraud risks.

We performed procedures including:

- Identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation. These included those posted to unusual accounts.
- Sample testing income items and agreeing to supporting documentation or evidence.

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 management.

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.

Independent auditor's report to the Trustee of Bradford District Care Foundation Trust Charitable Fund ("the Charity")

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.

A further description of our responsibilities is available on the FRC's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for.This description forms part of our auditor's report.

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 Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustee 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 the charity's trustee as a body, for our audit work, for this report, or for the opinions we have formed.

Sean G Cavanagh

Sean G. Cavanagh (Statutory Auditor)
For and on behalf of SCC Chartered Accountants Ltd

1 The Square
Moy
County Tyrone
Northern Ireland
BT71 7SG

1 December 2025

BRADFORD DISTRICT CARE NHS FOUNDATION TRUST

England & Wales - Charity number 1130011

Accounts

Bradford District Care NHS
NHS Foundation Trust

Bradford District Care
NHS Foundation Trust Charity
Charity number 1130011

Bradford District Care NHS Foundation Trust Charitable Fund

Charity Registration Number 1130011

Annual Report

Year Ended: 31 March 2024

Bradford District Care NHS Foundation Trust Charitable Fund

Trustees' Annual report for the year ended 31 March 2024

Foreword

The Corporate Trustee presents the Annual Report for the Bradford District Care NHS Foundation Trust Charitable funds together with the audited financial statements for the year ended 31 March 2024.

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 on 16 July 2014, 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 2015. The Charity's report and accounts include all the separately established funds for which Bradford District Care NHS Foundation Trust are the sole beneficiaries.

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

The Charity has a corporate trustee: Bradford District Care NHS Foundation Trust. The members of the Trust Board who served during the financial year were as follows:

Executive and Associate Directors	
Therese Patten	Chief Executive
Kelly Barker	Chief Operating Officer
Bob Champion	Chief People Officer
Phil Hubbard	Director of Nursing, Professions and Care Standards, Director of Infection Prevention and Control and Deputy Chief Executive
Iain MacBeath	Director of Integration
Tim Rycroft	Chief Information Officer
Dr David Sims	Medical Director, Caldicott Guardian
Mike Woodhead	Chief Financial Officer
Non-Executive Directors	
Linda Patterson, OBE FRCP	Chair of the Trust

Maz Ahmed	Maz Ahmed, Non-Executive Director, Chair of the Finance and Performance Committee
Simon Lewis	Non-Executive Director, Chair of the Mental Health Legislation Committee, Senior Independent Director, and Deputy Chair from September 2023
Alyson McGregor, MBE	Alyson McGregor MBE, Non-Executive Director, Chair of the Quality and Safety Committee
Chris Malish	Chris Malish, Non-Executive Director, Chair of the Audit Committee
Mark Rawcliffe	Mark Rawcliffe, Non-Executive Director, Chair of the People and Culture Committee, and the Charitable Funds Committee
Carole Panteli	Stood down from the Non-Executive Director, and Deputy Chair role August 2023 due to early retirement.
Sally Napper	Non-Executive Director from September 2023

Reference and Administrative Details

The Charity consists of 12 individual funds at 31st March 2024 Charitable funds received by the charity are accepted, held and administered as funds and property held on trust for purposes relating to the health service and which meet the needs of the relevant donors. In accordance with the National Health Service Act 2006 and the National Health Service and Community Care Act 1990 these funds are held on trust by the corporate body.

Trustee

Bradford District Care NHS Foundation Trust is the Corporate Trustee of the Charitable Funds governed by the law applicable to Trusts principally the Trustee Act 2000 and the Charities Act 1993, as amended by the Charities Act 2011.
The Trust Board has 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 names of those people, who served as agents of the corporate trustee in 2023/24, as permitted under regulation 16 of the NHS Trusts (Membership and Procedures) Regulations 1990, were as follows:

Kelly Barker	Chief Operating Officer
Mike Woodhead	Chief Finance Officer
Mark Rawcliffe	Non-Executive Director
Chistopher Malish	Non-Executive Director

Day to Day Management of the Charity

Mike Woodhead as Chief Finance Officer during the financial year, under a scheme of delegated authority approved by the corporate trustee, has day to day responsibility for the management of the Charity and must personally approve, on behalf of the corporate trustee, all expenditure over £1,000, with an upper limit of £10,000, using his delegated authority. The Charitable Funds Committee approves all expenditure over £10,000.

Stacey Pearson, Head of Financial Accounting and Capital acted as the principal officer overseeing the day-to-day financial management and accounting for the charitable funds during the year.

Catherine Jowitt, Head of Charity & Volunteering, has responsibility for the strategic leadership and growth of the charity.

Principal Office

Bradford District Care NHS Foundation Trust
Trust Headquarters
New Mill
Victoria Road
Saltaire
Shipley
Bradford
BD18 3LD

Principal Professional Advisors

Bankers
Barclays Bank PLC
10 Market Street
Bradford

Auditors
SCC Chartered Accountants
17 College St,
Armagh
BT61 9BT

Structure, Governance and Management

The charity's unrestricted fund was established using the model declaration of trust, and all funds held on trust at the date of registration were either part of this unrestricted fund or registered as separate restricted funds within the charity.

Subsequent donations received by the charity that are attributable to the original funds are added to those fund balances within the existing charity. The corporate trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objectives of each fund and by designating funds the corporate trustee respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff.

Where funds have been received which have specific restrictions set by the donor, these have been managed accordingly.

Non-Executive members of the Trust Board are appointed by the Council of Governors and Executive members of the Trust Board are subject to recruitment by the Trust Board. Members of the Trust Board are not individual trustees under Charity Law but act as agents on behalf of the corporate trustee.

Acting for the corporate trustee, the Charitable Funds Committee is responsible for the overall management of the charitable funds and is required to:

- Control, manage and monitor the use of the charity's resources.
- Manage and monitor the receipt of all income.
- Ensure that "best practice" is followed in the conduct of all its affairs fulfilling its legal responsibilities.
- Keep the Trust Board fully informed on the activity, performance and risks of the charity.

The Committee met three times during 2023/24:

- 11 July 2023
- 19 October 2023
- 01 February 2024

Membership of the Charitable Funds Committee is made up of two Non-Executive Directors, the Chief Finance Officer and the Chief Operating Officer. The Trust Secretary, the Head of Financial Accounting & Capital, the Head of Charity & Volunteering, and the Fundraising Manger attend each meeting. The Fundraising Manager left the Charity in December 2023 and was replaced by the Trusts, Foundations and Corporate Manager who joined the Charity in January 2024.

During this period, the Committee was chaired by a Non-Executive Director (NED), Mark Rawcliffe.

The table below show attendance for substantive members of the Committee for the meetings that took place during 2023/24.

Attendance at Charitable Funds Committee meetings by substantive members

Name	Number of business meetings attended	11 July 2023	19 October 2023	01 February 2024
Kelly Barker	3/3	✓	✓	✓
Christopher Malish	2/3	-	✓	✓
Mark Rawcliffe	3/3	✓*	✓*	✓*
Mike Woodhead	2/3	-	✓	✓

*** indicates Chair of the meeting**
- indicates apologies at the meeting

Attendance at Committee meetings by formal attendees

Name	Number of business meetings attended	11 July 2023	19 October 2023	01 February 2024
Catherine Jowitt	3/3	✓	✓	✓
Stacey Pearson	3/3	✓	✓	✓
Helen Verity	2/3	✓	✓	-
Fran Stead	3/3	✓	✓	✓
Jackie Dawson	1/3	-	-	✓
Michael Heppleston	1/3			✓
Chris Hunt	1/3			✓

The accounting records are administered by the finance department of Bradford District Care NHS Foundation Trust. In September 2020, the day-to-day operations of the charitable funds was taken over by a Charity Team including a Fundraising Manager, Trusts, Foundations & Corporate Manager and Administrator.

Risk Management

The major risks to which the charity is exposed have been identified and considered. These have been reviewed and systems established to mitigate those risks. During the year where the charity has funds available for investment the Trustees consider those investments to carry a minimal risk. When investments are established, performance is reviewed and presented to the committee annually.

Internal audit reviews are undertaken by NHS Audit Yorkshire. The last review carried out was 2022/23, resulting in a “significant assurance” audit opinion, with two recommendations that were implemented.

Partnership Working and Networks

Bradford District Care NHS Foundation Trust is the main beneficiary of the charity and Bradford District Care NHS Foundation Trust is a related party by virtue of being the corporate trustee of the charity. By working in partnership with the Trust, the charitable funds are used to best effect. When deciding upon the most beneficial way to use charitable funds, the corporate trustee has regard to the main activities, objectives, strategies and plans of the Trust.

Objectives

The charity’s main objective is:

The trustee shall hold the trust fund to apply the income, and at its discretion, so far as may be permissible, the capital, either for the general or specific purposes of Bradford District Care NHS Foundation Trust or for all or any charitable purpose or purposes relating to the National Health Service (hereinafter referred to as “the objects”).

Annual Review

We continue to build on our successes of previous years externally fundraising and engaging colleagues across the trust to support their own charity, apply for funding for items and projects that enhance the lives of those in our care.

Our purpose, vision, charitable aims and values remain the same:

Our purpose is to enhance the care provided by Bradford District Care NHS Foundation Trust through charitable activity.

Our vision is to create better lives by improving the physical and mental wellbeing of our patients, service users, carers and staff.

Our charitable aims are to create better lives by: • improving service user experience and outcomes, • improving our care environments, • supporting the health and wellbeing of our staff and volunteers, • enabling our staff to enhance their knowledge and skills, • any other activity which supports the purpose and vision of the charity.

Our Values link to the Trust's own values: We Care: We act with respect and empathy, and always value difference; We Listen: We understand people's views and respond to their individual needs; We Deliver: We use donations wisely to make a positive difference.

We use charitable funds to:

Support service users and staff to enhance care which

- Goes beyond the NHS core budget.
- Makes a difference.
- Improves health & wellbeing.
- In the main, improves services for groups of patients rather than focus on individual patients. On occasions support for individual patients is supported e.g. palliative care.
- Improve experiences, equipment, and environments.
- Provide therapeutic activities.

Overall, the charity supports more than 50 services within the Trust.

The charity is well governed, income is proactively sought from diverse sources to support the future sustainability of the charity and most importantly ensure the charity funds are deployed in such a way that they have the greatest impact on the health and wellbeing of our patients, service users, carers, staff and volunteers.

Better Lives Fundraising Events

Makers May

Our talented NHS Trust staff came out in force in May to craft and create for our charity stall at the Saltaire Arts Trail. They are such a generous and talented bunch donating their exquisite crafts to be sold to raise funds for the charity.

Golf Day

Following the success of the inaugural charity golf day, our second event took place at Shipley Golf Club on 7th July to mark the 75th birthday of the NHS. The event was sponsored by the Yorkshire Clinic. A wonderful day was enjoyed by 14 teams in glorious sunshine.

The halfway house was the perfect spot to stop and enjoy a cold drink and a selection of homemade treats made and served by our volunteers. The winning team were presented with their prizes and trophy by the Hospital Director of the Yorkshire Clinic with a fabulous £9,340 raised on the day.

Dragon Boat Race

Two teams competed in the iconic Dragon Boat Race held in Roberts Park this year with one from made up of NHS Trust staff from our Estates and Facilities team, who made it through to the Finals, and the other by our corporate partner PEC. The teams successfully raised £3,270.

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The Yorkshire 3 Peaks

A group of NHS staff on took on the Yorkshire 3 peaks this year, the participants set off at 7.30 am, aiming to complete the whole route in 12 hours, which the majority did! A fabulous effort, by everyone involved, and wonderful support from Overlimits. Total fundraising was £466.

NHS Big Tea

The NHS celebrated its 75th birthday this year and to mark the occasion a few local nurseries continued to support the Big Tea Little Tea. Children dressed up and enjoyed an afternoon tea. Total raised was £485**.**

Imagination Ball

As a community mental health trust, mental health is very important to us, and we held our first Chairty Imagination Ball to celebrate world mental health day in October 2023. Held at the stunning Walton View in Bradford, who kindly supported the event, and compared by Tanya Arnold, TV presenter, the ball was a huge success with a multi-cultural theme. The guests were treated to a delicious curry provided by My Lahore, entertainment from a comedian, bhangra dancers and DJ, as well as guest speaker Bradford Bulls and New Zealand Rugby star Robbie Hunter-Paul. With headline sponsor Emnable2, and many others including PEC, PS Projects, Sekhon Group and LS1 Dental. It raised an amazing £21,086 on the day.

Staff Fundraising

Trust colleagues also joined in the fundraising this year, taking on their own personal challenges which included the Great North Run, where our very own David Gibson Compliance and Governance Manager met Sir Mo Farrah, and Grainne Eloi Interim Deputy Director of Nursing and Quality Bradford ICB took up running just to complete the GNR. Collectively our GNR runners raised £3,678.

Staff Lottery and Pennies from Heaven

More staff signed up to the Staff Lottery (run in partrenship with Bradford Hostpals Charity) and Pennies from Heaven. With a number of staff winning cash prizes totalling £6,400 in the staff lottery.

Festive fundraising

Several teams held raffles to support the fundraising for gifts four our patients who were in hospital over the festive season and the Charity team and volunteers finished off 2023 with a bucket collection over two performances at the Bradford Alhambra pantomime. Total fundraising was £1,082.

External Trusts and Foundation income

The Charity secured funds from the following foundations to fund new projects in the community and in Airedale Centre for mental health, as well as a grant from NHS Charities Together to further develop the charity.

Funder	Project	Amount
Bradford Rotary	Airedale Coffee Shop	£1,000
Manny Cussins Foundation	CAMHS Dance United project	£10,000
Co-operative Community Fund:	outdoor furniture Lynfield Mount	£2,549.81
Sport England	Lynfield Mount Rec Hall equipment	£12,575
Keith Howard Foundation	Creative art session for inpatients	£25,000
Masonic Foundation	DAU sensory Room	£12,661
National Lottery Awards for All	VIP Red Bag project	£9,998

Charitable Expenditure (Better Lives grants)

The charity received applications from services across the Trust and have funded a variety of projects such as:

Therapy Rabbit supplies have been funded including food, hay and a new hutch with winter cover for the rabbits at Moorlands view

Over 200 Inpatient **Christmas gifts**

Mouth Cancer Action Month Campaign resources including toothbrushes and toothpaste provided at the free mouth checks events across Bradford.

The Charity for the second year supported an ICare innovation award category, two projects are being supported through this initiative

1. Develop an assessment and treatment card deck outlining symptoms, experiences and myths and facts for use in the Future Focus service.
2. To improve the current health passport given to children in care prior to becoming care leavers.

The VIP Red Bags support people with LD if they need to access hospital, ensuring they have their personal health information with them identifying them as a vulnerable adult. It contains a copy of the VIP Hospital Passport (information on how the person communicates, what support they need, how they express pain and anything else relating to health needs including a list of core medication) and any items that will make the person's journey through hospital a positive and comfortable experience. (Funded by Awards for All- National Lottery)

Distraction resources for the dental surgery environments to help vulnerable and anxious dental clients feel more relaxed resulting in better treatment outcomes.

The Dementia Assessment Unit sensory room will be utilised by service users to aid in therapeutic management of symptoms of dementia, such as agitation, anxiety and distress. It can also be used by service users and their relatives to enable them to connect in a safe environment.

Palliative Care
A range of resources have been purchased to support palliative care patients and their families including
A rise recliner Chair – loaned to patients at the end of life who are unable to afford to purchase a chair, this simple resource has already benefited 7 patients and due to demand a second chair has been purchased
60 PIP kits, which support children who have a parent/carer with a terminal diagnosis, the kits support families to talk about what is happening.
Alarm Pendants
Blankets
Over bed Tables
Memory bags
Key safes
Fans

Rugged Cardio wall for Lynfield Mount Recreation Hall, funded by Sport England, including 2 clear touch screens and a Les Mills subscription. To enable inpatients to exercise regularly and continue to develop their social skills.

Pain and Symptom Management course funded for a specialist nurse in Palliative Care to enhance knowledge and skill.

Video Interaction Guidance is a recognised and evidence-based therapy for improving parent-child relationships. It works by filming play sessions between parents and children, and then micro-analysing moments of connection and positive interaction in a separate session with the parents to enhance their understanding of their child and improve their self-belief as parents. The Charity has funded 2 video cameras to enable these sessions which have recently started.

In total we received **59 applications**, 4 were rejected, 3 withdrawn and 52 were accepted and funded as they met the charitable aims.

Total expenditure by the charitable funds during the year was £149,660.

During the year, the charity received donations of £86,634 and grants of £70,234, from a variety of sources. The charity also received income relating to investments, of £3,907. Total income for the charitable fund during the year was £160,775.

Total income in the year was £11,115 greater than expenditure. The trustees continue to promote the use of the funds for the benefit of service users which is in line with the Charity's objectives. Spending and fundraising plans continue to be reviewed by the Charitable Funds Committee at each of its meetings.

A Review of our Finances, Achievements and Performance

The net assets of the charity at 31 March 2024 were £179,211 which is £11,115 greater than the balance of £168,096 in 2022/23.

The charity continues to rely on donations, legacies, and investment income as the main sources of income.

Investments

The corporate trustee previously invested a proportion of its charitable funds with JP Morgan in their UK Equity Fund and the Bond Fund for Charities. The Trust was notified in 2016/17 by J P Morgan of their intention to wind up The UK Equity Fund for Charities and The Bond Fund for Charities.

J P Morgan had stated the reason for winding up the funds was that for a number of years the Fund had failed to attract a significant level of assets and in recent years has suffered outflows resulting in a substantial reduction in the amount of assets under management. Furthermore, it is not believed that substantial assets will be attracted in the future. As a result, National Westminster Bank (who are the Trustee of JP Morgan) in consultation with J P Morgan, has taken the decision to wind up the fund and informed the Charity Commission accordingly. There are no other new opportunities for investing with JP Morgan in the future.

Over recent years the Trust has explored a number of options in relation to the future investment of the funds and the investment portfolios available. In considering the options the Trust will always seek to balance ethical considerations and risk. Investment constraints include companies manufacturing alcoholic and tobacco products and any others which may bring criticism to the Trust in its health promotion and educational roles. Opportunities for future investments are kept under review in light of plans to continue to grow and develop the charity over the coming years.

Reserve Policy

It is the responsibility of the Corporate Trustee to ensure that the funds are managed according to the regulations laid down by the Charity Commission.

Charitable Funds should only maintain balances which are reasonable in relation to the normal level of income and expenditure. As a guide, the Charity Commission recommends that balances should represent 3-5 years' worth of expenditure, thus reflecting the view that people donate money to be spent rather than saved.

The Corporate Trustee encourages the use of balances so that the service user, staff, and carers of Bradford District Care NHS Foundation Trust can see the benefit. of these donations.

Related Party Transactions

The charity has related party transactions with Bradford District Care NHS Foundation Trust who administer the funds on behalf of the charity. These services are provided under a service level agreement.

On an annual basis, the Charitable Funds Committee review and approve any changes to the cost of administering the funds on behalf of the charity that reflects the current resource input in supporting the daily running and statutory reporting for the Charity. In 2022/23 the total costs were £15,562. In November 2022, the Corporate Trustees were asked to support the approval of a proposed time limited subsidy for 18 months to the Trusts charity, to provide time for the charity to embed its growth strategy. The support was only for the core management and overhead charges for the charity, excluding finance administration support. The finance administration costs relate to the existing principal finance support costs of the charity that have been in place since the official registration of the charity in 2009. As a result of the approved proposal, the total costs for the charity in 2023/24 were £49,944, as agreed expected increase from 2022/23.

The Future Vision of the Charity

The Charity continues to operate in a challenging financial environment however the Charity continues to diversify its income streams whilst balancing the costs of delivering the charity day to day and ensuring charitable funds are spent in a way that they will have the greatest impact. Whilst Community Fundraising activity is beneficial, moving forward the Charity will be focusing on developing new and lasting relationships with local businesses and exploring larger Trust and Foundation application opportunities.

Comment from the Trustee

On behalf of the staff and patients who have benefited from improved services due to donations and legacies, the corporate trustee would like to thank all patients, relatives, carers and staff who have made charitable donations.

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

Under the trust deed of the charity and charity law, the trustee is responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and regulations. The trustee has elected 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 trustee:

- 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, subject to any material departures disclosed and explained in the financial statements; and
- 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 trustee is required to act in accordance with the trust deed 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 trustee 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 trustee is 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 Trustee

Signed:

Dr Linda Patterson
Chair

Therese Patten
Chief Executive

Annual Accounts
for the period

CHARITY COMMISSION FOR ENGLAND AND WALES

Period start date	1st April 2023	**Period end date**	31st March 2024
Charity Name	Bradford District Care Foundation Trust Charitable Fund	**Charity No** (if any)	1130011

Section A: Statement of financial activities

Recommended categories by activity	Details of own analysis	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Incoming Resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies (including Gift Aid)		70,565	16,069		**86,634**	34,059
Grants			70,234		**70,234**	70,498
Other trading activities					**-**	-
Investments		1,354	2,553		**3,907**	1,007
Total		**71,919**	**88,856**	**-**	**160,775**	**105,564**
Resources Expended (Note 4)						
Expenditure on:						
Trading Activities					**-**	-
Charitable activities		- 9,836	- 65,312		**- 75,148**	- 87,409
Separate material item of expense		- 21,318	- 36,902		**- 58,221**	- 24,982
Fundraising		- 16,291			**- 16,291**	- 2,574
Total		**- 47,445**	**- 102,215**	**-**	**- 149,660**	**- 114,965**
Net income/(expenditure) before investment gains/(losses)		**24,474**	**- 13,359**	**-**	**11,115**	**- 9,401**
Net gains/(losses) on investments					**-**	-
Net income/(expenditure)		**24,474**	**- 13,359**	**-**	**11,115**	**- 9,401**
Extraordinary Items					**-**	
Transfers between funds		- 433	433		**-**	-
Other recognised gains/(losses):						
Other gains (losses)				-	**-**	
Net movement in funds		**24,040**	**- 12,925**	**-**	**11,115**	**- 9,401**
Reconciliation of Funds						
Total funds brought forward		47,674	120,422		**168,096**	177,497
Total funds carried forward		**71,714**	**107,497**	**-**	**179,211**	**168,096**

The accompanying notes form part of these financial statements

Section B: Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets	F01	F02	F03	F04	F05
Intangible Assets				-	
Tangible Assets				-	
Heritage Assets				-	
Investments				-	
Total fixed assets	-	-	-	-	-
Current assets					
Stocks				-	-
Debtors (Note 8)	5,227			**5,227**	6,324
Investments				-	-
Cash at bank and in hand (Note 11)	69,380	111,931		**181,312**	172,346
Total current assets	**74,607**	**111,931**	-	**186,538**	**178,670**
Creditors: amounts falling due within one year (Note 9)	2,893	4,434		**7,327**	10,574
Net current assets/(liabilities)	**71,714**	**107,497**	-	**179,211**	**168,096**
Total assets less current liabilities	**71,714**	**107,497**	-	**179,211**	**168,096**
Creditors: amounts falling due after one year (Note 9)				-	
Provisions for liabilities				-	
Total Net Assets or Liabilities	**71,714**	**107,497**	-	**179,211**	**168,096**
Funds of the Charity					
Endowment funds				-	-
Restricted income funds (Note 14)		107,497		**107,497**	120,422
Unrestricted funds (Note 14)	71,714			**71,714**	47,674
Revaluation Reserve				-	-
Total funds	**71,714**	**107,497**	-	**179,211**	**168,096**

Signed by two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
		Therese Patten	
		Dr Linda Patterson	

Section C Notes to the accounts

Note 1: Basis of preparation

***This section should be completed by all charities*.**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and 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 on 16 July 2014
• and with*		the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

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

* - Tick as appropriate

1.2 Going Concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons; The business model of the charity is such that its charitable activities are limited to those which it has sufficient funds to support from the excess of funding received over the costs of administering the charity. The charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 15.2. The Trustees have reviewed the cashflow forecast for the financial year 2023/24 and for a period of 12 months from the date of approval of these financial statements and confirm that the charity will have sufficient funds to meet its liabilities as they fall due for that period. Consequently, the Trustees are confident that the charity will have sufficient

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.1.

Yes	✓	* - Tick as appropriate
No		

Please disclose:

(i) the nature of the change in accounting policy;	Not Applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information;	Not Applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Not Applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes	✓	* - Tick as appropriate
No		

Please disclose:

(i) the nature of any changes;	Not Applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period	Not Applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes	✓	* - Tick as appropriate
No		

Please disclose:

(i) the nature of the prior period error;	Not Applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected;	Not Applicable
(iii) the amount of the correction at the beginning of the arliest prior period presented in the accounts.	Not Applicable

Note 2: Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 Reconciliation with previous generally accepted accounting practice

Please provide a description of the nature of each change in accounting policy	Not applicable, the Charity has adopted FRS 102 since 2015/16

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated	**0**	**0**

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	**0**

2.2 Income

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/A
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	✓		
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised	Yes	No	N/A

	as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	**Yes** ✓	**No**	**N/A**
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	**Yes**	**No**	**N/A** ✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	**Yes** ✓	**No**	**N/A**
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	**Yes**	**No**	**N/A** ✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	**Yes**	**No**	**N/A** ✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.	**Yes**	**No**	**N/A** ✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	**Yes**	**No**	**N/A** ✓

2.3 Expenditure and liabilities

		Yes	No	N/A
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.	✓		

2.4 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least: £5,000

They are valued at cost.

The depreciation rates and methods used are disclosed.

Yes	No	N/A
		✓

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed.

Yes	No	N/A
		✓

They are valued at cost.

Yes	No	N/A
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used are disclosed.

Yes	No	N/A
		✓

They are valued at cost.

Yes	No	N/A
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/A
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/A
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/A
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/A
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/A
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/A
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/A
		✓

They are valued at fair value except where they qualify as basic financial instruments

Yes	No	N/A
		✓

Note 3: Analysis of Income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
Donations and legacies:	General grants provided by government/other charities		70,234		**70,234**	70,498
	Donations and gifts - General	69,866	16,069		**85,935**	30,260
	Gift Aid	699			**699**	3,799
	Legacies				**0**	0
	Membership subscriptions and sponsorships which are in substance donations				**0**	0
	Donated goods, facilities and services				**0**	0
	Other				**0**	0
	Total	**70,565**	**86,303**	**0**	**156,868**	**104,557**
Charitable activities:					**0**	
	Total	**0**	**0**	**0**	**0**	**0**
Other trading activities:					**0**	0
	Total	**0**	**0**	**0**	**0**	**0**
Income from investments:	Interest income	1,354	2,553		**3,907**	1,007
	Dividend income				**0**	
	Rental and leasing income				**0**	
	Other				**0**	
	Total	**1,354**	**2,553**	**0**	**3,907**	**1,007**
Separate material item of income:					**0**	
	Total	**0**	**0**	**0**	**0**	**0**
Other:	Conversion of endowment funds into income				**0**	
	Gain on disposal of a tangible fixed asset held for charity's own use				**0**	
	Gain on disposal of a programme related investment				**0**	
	Royalties from the exploitation of intellectual property rights				**0**	
	Other				**0**	
	Total	**0**	**0**	**0**	**0**	**0**
	Total income	**71,919**	**88,856**	**0**	**160,775**	**105,564**

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Note 14.2 of these accounts shows in detail all income received in 2023/24. Split by restricted and unrestricted

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Grants Received in 2023/24:
- Masonic Care Fund - £12,661
- Lottery Community Fund (VIP Red Bag Project) - £9,998
- Sport England Fund - £12,575
- Manny Cussins Foundation (CAMHS Intervention) - £10,000
- Keith Howard Foundation - £25,000

Other significant income received:
- Sovereign Healthcare donation for Nurse Training - £15,000

Note 4: Analysis of Expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
Expenditure on raising funds:	Imagination Ball	13,673			**13,673**	0
	Just Giving Fees	216			**216**	216
	Annual Golf Day	2,402			**2,402**	2,358
	Total expenditure on raising funds	**16,291**	**0**	**0**	**16,291**	**2,574**
Expenditure on charitable activities:	Charity Development Grant - Additional Capacity- NHSCT		20,144		**20,144**	0
	Masonic Fore Fund		12,645		**12,645**	0
	Sport England Fund		12,263		**12,263**	0
	Lottery Community Fund/ VIP Red Bag Project		8,052		**8,052**	0
	Palliative Care Services		3,573		**3,573**	6,774
	Christmas Decorations / Gifts for Inpatients		3,044		**3,044**	2,885
	Other Miscellaneous Expenditure	2,709	141		**2,851**	715
	Thanks a Bunch Scheme	2,500			**2,500**	0
	Staff Training - Sovereign Health Care		2,073		**2,073**	0
	CAMHS Intervention		1,640		**1,640**	0
	Dragon Boat Races Event	1,200			**1,200**	2,000
	Community Dental Services	1,193			**1,193**	0
	Better Lives Quiz Nights	1,150			**1,150**	0
	iCare Awards	1,083			**1,083**	0
	Supplies for Pet Rabbit at Lynfield Mount Hospital		1,043		**1,043**	0
	Supplies for Patient Run Coffee Shop at Airedale Centre for MH		694		**694**	0
	NHSCT One Step Beyond				**0**	40,150
	NHSCT Stage 3				**0**	13,500
	Covid 19 - Video Course				**0**	12,714
	Community Led Gardening & Food Growing Project				**0**	1,996
	Skipton Building Society - Exercise Equipment				**0**	1,487
	Covid 19 - Staff Support Fund				**0**	1,050
	Green Social Prescribing Project				**0**	1,025
	Equipment Purchases				**0**	986
	Covid 19 - Self Care Packages				**0**	592
	Dying Matters Event				**0**	508
	Crisis Survival Skills Project				**0**	456
	Mentoring Apprentice Community Matron				**0**	357
	Supper Club				**0**	214
	Total expenditure on charitable activities	**9,836**	**65,312**	**0**	**75,148**	**87,409**
Separate material item of expense:	Admin costs of BDCT staff plus expenses	17,911	32,859		**50,771**	18,082
	Audit Fee	1,657	4,043		**5,700**	6,900
	Membership of NHS Charities Together	1,750			**1,750**	0
	Total	**21,318**	**36,902**	**0**	**58,221**	**24,982**
Other:	Transfer Between Funds	433	-433		**0**	
	Total other expenditure	**433**	**-433**	**0**	**0**	**0**
	Total expenditure	**47,878**	**101,782**	**0**	**149,660**	**114,965**

Note 5: Support Costs

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.	The only support costs are the £49,944 charged by BDCT for financial, fundraising and administrative services provided to the charity. This is apportioned between the funds based on the average fund balances through the year, consistent with how the Interest Received is apportioned.

Note 6: Details of certain items of expenditure

6.1 Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	5,700	6,900

Note 7: Paid employees

There were no employees paid by the charity in 2023/24.

Note 8: Debtors and Prepayments

8.1 Analysis of debtors

	This year £	Last year £
Trade debtors		
Prepayments and accrued income	5,029	5,412
Other debtors	198	912
Total	**5,227**	**6,324**

8.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors		
Prepayments and accrued income		
Other debtors		
Total	**0**	**0**

Note 9: Creditors and accruals

9.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Accruals for grants payable				
Bank loans and overdrafts				
Trade creditors	7,327	10,574		
Payments received on account for contracts or performance related grants				
Accruals and deferred income				
Taxation and social security				
Other creditors				
Total	**7,327**	**10,574**	**0**	**0**

Note 10: Other disclosures for debtors, creditors and other basic financial instruments

10.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

The only significant creditors at 31st March 2024 are £5,700 owing to SSC for External Audit services, and £1,627 for various purchases made in March. These will be paid in 2024/25 from existing cash reserves, and are therefore considered low risk.

Note 11: Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)		
Short term deposits		
Cash at bank and on hand	181,312	172,346
Other		
Total	**181,312**	**172,346**

Note 12: Fair value of assets and liabilities

12.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

There are two significant income accruals at 31st March 2024, which are £2,445 relating to the staff lottery donations, which will be paid over by Bradford Teaching Hospitals NHS in 2024/25, and £2,584 relating to an ongoing Gift Aid claim that has been submitted to HMRC. There is also £198 worth of donations which were donated in March 2024 but not received until April 2024. These are all considered low risk.

As detailed in note 10.1 all creditors (and any other commitments) can be paid from cash reserves, so there is no exposure to liquidity risk.

The Charity has no investments at 31st March 2024 so there is no exposure to market risk.

Note 13: Events after the end of the reporting period

There are no event after the end of the reporting period

Note 14: Charity funds

14.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Type PE, EE, R or UR*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers/ Mergers £	Gains and Losses £	Fund balances carried forward £
Renee Milner - Legacy	R		8,136	155	-2,235			**6,056**
Reevy Road West	R		5,001	95	-1,373			**3,723**
General Fund	U		47,674	55,091	-30,617	-434		**71,714**
Palliative Care Services	R		31,111	568	-11,778			**19,900**
Sovereign Healthcare Training	R		24,606	15,569	-10,303			**29,873**
Joyce Williamson - Legacy	R		1,070	20	-294			**796**
Inpatient Services	R		6,538	1,161	-6,252			**1,447**
Covid-19 Private Donations	R		270	5	-75	-201		**0**
Covid -19 NHS Charities Together	R		243	5	-66	-182		**0**
Green Social Prescribing Grant Scheme	R		123	2	-33	-92		**0**
Morrisons Foundations Grant	R		439	8	-121	-326		**0**
NHST Stage 3 Fund/ CHMST Discharge Project	R		13,716	261	-3,766			**10,211**
Charity Development Grant - Extra Capacity	R		29,169	408	-26,037			**3,540**
Masonic Care Fund	R		0	12,726	-13,582	856		**0**
Sport England Fund	R		0	12,626	-13,005	379		**0**
Lottery Community Fund/ VIP Red Bag Project	R		0	10,083	-9,275			**808**
Imagination Ball	R		0	16,827	-16,827			**0**
CAMHS Intervention	R		0	10,070	-2,648			**7,422**
Keith Howard Foundation Fund	R		0	25,095	-1,373			**23,722**
		Total Funds	**168,096**	**160,775**	**-149,660**	**0**	**0**	**179,211**

Notes

14.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type PE, EE, R or UR*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers/ Mergers £	Gains and Losses £	Fund balances carried forward £
Renee Milner - Legacy	R		9,445	55	-1,364			**8,136**
Reevy Road West	R		5,806	34	-839			**5,001**
General Fund	U		33,200	28,706	-14,232			**47,674**
Palliative Care Services	R		41,899	1,825	-12,613			**31,111**
Sovereign Healthcare Training	R		24,179	4,150	-3,723			**24,606**
Joyce Williamson - Legacy	R		1,243	7	-180			**1,070**
Inpatient Services	R		11,051	63	-4,576			**6,538**
Covid-19 Private Donations	R		313	2	-45			**270**
Covid -19 NHS Charities Together	R		15,190	25	-14,972			**243**
Green Social Prescribing Grant Scheme	R		1,227	3	-1,107			**123**
Morrisons Foundations Grant	R		509	3	-73			**439**
NHST Stage 3 Fund/ CHMST Discharge Project	R		32,589	38,656	-57,529			**13,716**
Asda Foundation Grant	R		846	0	-846			**0**
Community-led Gardening and Food Growing Grants Scheme	R		0	2,000	-2,000			**0**
Charity Development Grant - Extra Capacity	R		0	30,035	-866			**29,169**
		Total Funds	**177,497**	**105,564**	**-114,965**	**0**	**0**	**168,096**

Note 15: Transactions with trustees and related parties

15.1 Transaction(s) with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

15.2 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Bradford District Care NHS Foundation Trust		Financial, fundraising and administrative services provided to the charity	49,944	0	0	0

Note 16: Additional disclosures -events after the end of the reporting period

Independent auditor's report to the Trustee of Bradford District Care Foundation Trust Charitable Fund ("the Charity")

Opinion

We have audited the financial statements of Bradford District Care Foundation Trust Charitable Fund ("the charity") for the year ended 31 March 2024 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 charities' affairs as at 31 March 2024 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 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 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 charities' 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 charities' 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 performed procedures to address the risk of management override of controls and the risk of fraudulent income recognition and the risk that Charity's management may be in a position to make inappropriate accounting entries.

We did not identify any additional fraud risks.

We performed procedures including:

- Identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation. These included those posted to unusual accounts.
- Sample testing income items and agreeing to supporting documentation or evidence.

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. 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.

Trustee's responsibilities

As explained more fully in their statement set out on page 20, 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 charities' 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 charities' 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.

Sean G Cavanagh

Sean G. Cavanagh (Statutory Auditor)

For and on behalf of SCC Chartered Accountants Ltd

SCC Chartered Accountants Ltd is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

17 College Street

Armagh

Northern Ireland

BT61 9BT

15 October 2024

BRADFORD DISTRICT CARE NHS FOUNDATION TRUST

England & Wales - Charity number 1130011

Accounts

Bradford District Care NHS
NHS Foundation Trust

Bradford District Care
NHS Foundation Trust Charity
Charity number 1130011

Bradford District Care NHS Foundation Trust Charitable Fund

Charity Registration Number 1130011

Annual Report

Year Ended: 31 March 2023

Bradford District Care NHS Foundation Trust Charitable Fund

Trustees' Annual report for the year ended 31 March 2023

Foreword

The Corporate Trustee presents the Annual Report for the Bradford District Care NHS Foundation Trust Charitable funds together with the audited financial statements for the year ended 31 March 2023.

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 on 16 July 2014, 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 2015. The Charity's report and accounts include all the separately established funds for which Bradford District Care NHS Foundation Trust are the sole beneficiaries.

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

The Charity has a corporate trustee: Bradford District Care NHS Foundation Trust. The members of the Trust Board who served during the financial year were as follows:

Executive and Associate Directors	
Therese Patten	Chief Executive
Phil Hubbard	Director of Nursing, Professions and Care Standards Director of Infection Prevention and Control and Deputy Chief Executive
Kelly Barker	Chief Operating Officer (from October 2022)
Tafadzwa Mugwagwa	Interim Chief Operating Officer (until September 2022)
David Sims	Medical Director
Paul Hogg	Director of Corporate Affairs, Trust Board Secretary (until June 2022)

Mike Woodhead	Director of Finance, Contracting and Estates
Iain MacBeath	Director of Integration (joint post with Bradford Council)
Gilbert George	Interim Director of Corporate Affairs (from July to October 2022)
Bob Champion	Interim Director of Human Resources and Organisation Development (until August 2022) and Chief People Officer (from September 2022)
Tim Rycroft	Chief Information Officer
Non-Executive Directors	
Linda Patterson, OBE FRCP	Chair (from July 2022)
Carole Panteli	Non-Executive Director, Interim Chair (from December 2021 to July 2022), and Deputy Chair (from December 2022)
Simon Lewis	Non-Executive Director, Chair of the Mental Health Legislation Committee (for this reporting period) and Senior Independent Director from December 2022
Andrew Chang	Non-Executive Director (to December 2022)
Maz Ahmed	Non-Executive Director, Chair of the Finance, Business and Investment Committee (for this reporting period)
Alyson McGregor, MBE	Non-Executive Director (from 1st March 2022)
Mark Rawcliffe	Non-Executive Director (from 1st March 2022)
Chris Malish	Non-Executive Director, Chair of the Audit Committee (from January 2023)
Sally Napper	Associate Non-Executive Director

Reference and Administrative Details

The Charity consists of 13 individual funds at 31st March 2023 Charitable funds received by the charity are accepted, held and administered as funds and property held on trust for purposes relating to the health service and which meet the needs of the relevant donors. In accordance with the National Health Service Act 2006 and the National Health Service and Community Care Act 1990 these funds are held on trust by the corporate body.

Trustee

Bradford District Care NHS Foundation Trust is the Corporate Trustee of the Charitable Funds governed by the law applicable to Trusts principally the Trustee Act 2000 and the Charities Act 1993, as amended by the Charities Act 2011. The Trust Board has 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 names of those people, who served as agents of the corporate trustee in 2022/23, as permitted under regulation 16 of the NHS Trusts (Membership and Procedures) Regulations 1990, were as follows:

Tafadzwa Mugwagwa	Interim Chief Operating Officer (until September 2022)
Kelly Barker	Chief Operating Officer
Paul Hogg	Director of Corporate Affairs
Gilbert George	Interim Director of Corporate Affairs (from July to October 2022)
Mike Woodhead	Director of Finance, Contracting and Estates
Andrew Chang	Non-Executive Director(until 31 December 2022)
Mark Rawcliffe	Non-Executive Director (from 1st March 2022)

Day to Day Management of the Charity

Mike Woodhead as Director of Finance, Contracting and Estates during the financial year, under a scheme of delegated authority approved by the corporate trustee, has day to day responsibility for the management of the Charity and must personally approve, on behalf of the corporate trustee, all expenditure over £1,000, with an upper limit of £10,000, using his delegated authority. The Charitable Funds Committee approves all expenditure over £10,000.

Stacey Pearson, Head of Financial Accounting and Capital acted as the principal officer overseeing the day to day financial management and accounting for the charitable funds during the year.

Catherine Jowitt, Head of Charity & Volunteering, has responsibility for the strategic leadership and growth of the charity.

Principal Office

Bradford District Care NHS Foundation Trust
Trust Headquarters
New Mill
Victoria Road
Saltaire
Shipley
Bradford
BD18 3LD

Principal Professional Advisors

Bankers
Barclays Bank PLC
10 Market Street
Bradford

Auditors
KPMG LLP
1 Sovereign Square
Leeds
LS1 4DA

Structure, Governance and Management

The charity's unrestricted fund was established using the model declaration of trust, and all funds held on trust at the date of registration were either part of this unrestricted fund or registered as separate restricted funds within the charity.

Subsequent donations received by the charity that are attributable to the original funds are added to those fund balances within the existing charity. The corporate trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objectives of each fund and by designating funds the corporate trustee respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff.

Where funds have been received which have specific restrictions set by the donor, these have been managed accordingly.

Non-Executive members of the Trust Board are appointed by the Council of Governors and Executive members of the Trust Board are subject to recruitment by the Trust Board. Members of the Trust Board are not individual trustees under Charity Law but act as agents on behalf of the corporate trustee.

Acting for the corporate trustee, the Charitable Funds Committee is responsible for the overall management of the charitable funds and is required to:

- Control, manage and monitor the use of the charity's resources
- Manage and monitor the receipt of all income
- Ensure that "best practice" is followed in the conduct of all its affairs fulfilling its legal responsibilities
- Keep the Trust Board fully informed on the activity, performance and risks of the charity

The Committee met four times during 2022/23:

- 28 April 2022
- 28 July 2022
- 27 October 2022
- 30 March 2023

Membership of the Charitable Funds Committee is made up of two Non-Executive Directors, the Director of Finance, Contracting and Estates and the Chief Operating Officer. The Director of Corporate Affairs/Trust Secretary, the Head of Financial Accounting & Capital, the Head of Charity & Volunteering, and the Fundraising Manger attend each meeting.

During this period, the Committee was chaired by a Non-Executive Director (NED), Mark Rawcliffe.

The table below show attendance for substantive members of the Committee for the meetings that took place during 2022/23.

Attendance at Charitable Funds Committee meetings by substantive members

Name	Number of business meetings attended	28 April 2022	28 July 2022	27 October 2022	30 March 2023
Kelly Barker	1/2			✓**	-
Andrew Chang	3/3	✓	✓	✓	
Gilbert George	2/2		✓**	✓**	

Paul Hogg	1/1	✓			
Tafadzwa Mugwagwa	2/2	✓**	✓**		
Carole Panteli	2/4	✓	-	-	✓
Mark Rawcliffe	4/4	✓*	✓*	✓*	✓*
Mike Woodhead	3/4	-	✓	✓	✓

*** indicates Chair of the meeting**
- indicates apologies at the meeting

Attendance at Committee meetings by formal attendees

Name	Number of business meetings attended	28 April 2022	28 July 2022	27 October 2022	30 March 2023
Paul Hogg	1/1	✓			
Catherine Jowitt	4/4	✓	✓	✓	✓
Stacey Pearson	4/4	✓	✓	✓	✓
Helen Verity	4/4	✓	✓	✓	✓
Fran Stead	2/2			✓	✓

The accounting records are administered by the finance department of Bradford District Care NHS Foundation Trust. In September 2020 the day to day operations of the charitable funds was taken over by a Charity Team including a Fundraising Manager and Administrator.

Risk Management

The major risks to which the charity is exposed have been identified and considered. These have been reviewed and systems established to mitigate those risks. During the year where the charity has funds available for investment the Trustees consider those investments to carry a minimal risk. When investments are established, performance is reviewed and presented to the committee annually.

Internal audit reviews are undertaken by NHS Audit Yorkshire. The last review carried out was 2022/23, resulting in a “significant assurance” audit opinion, with two recommendations that were implemented.

Partnership Working and Networks

Bradford District Care NHS Foundation Trust is the main beneficiary of the charity and Bradford District Care NHS Foundation Trust is a related party by virtue of being the corporate trustee of the charity. By working in partnership with the Trust, the charitable funds are used to best effect. When deciding upon the most beneficial way to use charitable funds, the corporate trustee has regard to the main activities, objectives, strategies and plans of the Trust.

Objectives

The charity's main objective is:

The trustee shall hold the trust fund to apply the income, and at its discretion, so far as may be permissible, the capital, either for the general or specific purposes of Bradford District Care NHS Foundation Trust or for all or any charitable purpose or purposes relating to the National Health Service (hereinafter referred to as "the objects").

Annual Review

We continue to build on our successes of our first two years externally fundraising and engaging colleagues across the trust to support their own charity, apply for funding for items and projects that enhance the lives of those in our care.

Our purpose, vision, charitable aims and values remain the same:

Our purpose is to enhance the care provided by Bradford District Care NHS Foundation Trust through charitable activity.

Our vision is to create better lives by improving the physical and mental wellbeing of our patients, service users, carers and staff.

Our charitable aims are to create better lives by: • improving service user experience and outcomes, • improving our care environments, • supporting the health and wellbeing of our staff and volunteers, • enabling our staff to enhance their knowledge and skills, • any other activity which supports the purpose and vision of the charity.

Our Values link to the Trust's own values: We Care: We act with respect and empathy, and always value difference; We Listen: We understand people's views and respond to their individual needs; We Deliver: We use donations wisely to make a positive difference

We use charitable funds to:

Support service users and staff to enhance care which

- Goes beyond the NHS core budget
- Makes a difference
- Improves health & wellbeing
- In the main, improves services for groups of patients rather than focus on individual patients. On occasions support for individual patients is supported e.g. palliative care.
- Improve experiences, equipment, and environments
- Provide therapeutic activities

Overall, the charity supports more than 50 services within the Trust.
The charity is well governed, income is proactively sought from diverse sources to support the future sustainability of the charity and most importantly ensure the charity funds are deployed in such a way that they have the greatest impact on the health and wellbeing of our patients, service users, carers, staff and volunteers.

Better Lives Fundraising Events

The Cross Bay Walk

A small team took part in the organised walk across the bay from Arnside to Grange -Over-Sands, completing 10k, wading knee deep and avoiding quick sand across the estuary.

NHS Big Tea

To support the NHS Big Tea Birthday celebrations, a few local nurseries signed up for the Big Tea Little Tea. The children dressed up and enjoyed an afternoon tea. The Charity also held bucket collections in local Morrisons stores and Morrisons also kindly hosted afternoon teas for Trust staff and volunteers.

The Yorkshire 3 Peaks

The Yorkshire 3 peaks was delivered in collaboration with Bradford Hospitals Charity and Calderdale and Huddersfield NHS charity, the participants set off at 7.30 am, aiming to complete the whole route in 12 hours, which the majority did! A fabulous team effort, great camaraderie throughout, and wonderful support from volunteers and Kuta Outdoors. The Trusts David Gibson from Estates and Facilities was the first person back- he ran all 3 peaks! The walkers enjoyed a BBQ at the finish point and a well-earned opportunity to sit down and enjoy their success.

Golf Day

The Charities inaugural golf day, sponsored by Yorkshire Clinic, and hosted by Shipley Golf Club was a wonderful day, enjoyed by 14 teams in glorious sunshine.

ideal opportunity to stop and enjoy home-made refreshments by volunteers and a cold refreshing drink.

The winning team were presented with their prizes and trophy by the Hospital Director of the Yorkshire Clinic.

The halfway house was an

Dragon Boat Race

Two teams competed in the iconic Dragon Boat Race in Roberts Park, one f rom our EIP team and one form our corporate partner PEC. The EIP team even made it onto the leader board for a short while

Staff Fundraising

Trust colleagues also joined in the fundraising this year, with a zipwire across the Niagara Falls, a 24-hour table tennis challenge, the Edinburgh half marathon and the epic Montane Spine Challenge- to name a few…

Festive fundraising

The Charity finished off 2022 with a bucket collection at the Bradford Pantomime, a charity tree at the Thornton Tree Festival, and a Festive free prize draw for all staff.

Colleague engagement

The Charity utilised some Just Eat vouchers that hadn't been redeemed during COVID to buy pizza for our hardworking colleagues throughout our services and communities, A Slice of Appreciation in January was well-earned treat and a great opportunity to promote the work of the charity.

The Charity launched the Charity Ambassador role, with staff from across the Trust signing up to be the champion for the charity in their services and teams. Helping to promote fundraising events, volunteering to support events, and encouraging teams to submit grant funding applications.

External Trusts and Foundation income

The Charity secured funds from the following foundations to fund new projects in the community and in Airedale Centre for mental health, as well as a grant from NHS Charities Together to further develop the charity.

Skipton Charitable Foundation	Exercise equipment for Older People Mental Health services	£1,489
C-NET	Airedale Centre for Mental Health Horticultural Garden	£1,998
NHS Charities Together	One step beyond	£38,500
NHS Charities Together	Charity development grant	£30,000

Charitable Expenditure (Better Lives grants)

The charity received applications from services across the Trust and have funded a variety of projects such as:

Palliative Care

The Palliative Care team are the only service who receive regular donations and had a sizable fund, however for many years the fund was not proactively accessed by the team to enhance the care they provide patients. The Better Lives Charity team have worked closely with the palliative care team to enable the team to utilise the funding in ways that benefit patients at the end of life and mostly importantly, in a timely way. As a result of this proactive engagement the Palliative Care team have now accessed funding for the following small items;

- Key safes
- Wheat bags
- Bed top tables
- Baby monitors
- Blankets
- Alarm Pendants
- Memory Boxes
- Fans

In addition the charity received an application from the team for a rise recliner chair for a patient whose family could not afford to buy one, it was felt a rise recliner chair would have a significant positive impact on the patients end of life care. Unfortunately, buying a rise recliner chair for one patient for a short time did not meet the charitable aims, however further conversations with the team established this was an on-going need for many families as the cost of a rise recliner chair was outside of a lot of peoples financial means. The team had identified a local business who refurbish and sell on second hand rise recliner chair.In negotiation with this business, the charity agreed to purchase a chair, the business deliver it to the patient, collect from the patient's home when it's no longer required, clean and refurbish and then repeat for a small charge. Within 6 months of the first chair being made available, a waiting list had formed, and a second chair has now been purchased. This simple resource has already benefited 7 patients and their families.

"Feedback from families that have had riser recliner chairs has been positive, they have been grateful for the chair and thankful to Fast Track for arranging and reducing stress levels during a vulnerable time." Shadia Ibrahim Senior Fast Track Link Nurse

The palliative Care team have also been able to purchase 60 Pip and Hedgehog Cancer Cloud Kits. The Cancer Clouds are an award-winning group of toolkits created for children, or young people, who are affected by their parents being diagnosed with cancer.

Feedback from one family with children aged 3 and 9 who's mum had a palliative diagnosis showed that each kit helped both children to understand what the palliative diagnosis means, the treatments given, and the side-effects they may cause. The kits also helped the family improve communication, gave them practical tools to help manage changes in the family's routine, and helped the family explore the emotional impact such a diagnosis brings.

Learning Disabilities team and Dying Matters

In May 22 the Better Lives Charity supported a Dying Matters conference led by the Learning Disabilities team and local partners. The aim of the event was for people with learning disabilities, their family carers, paid carers and professionals to raise awareness about issues around death and dying for people with learning disabilities. Over 55 people attend the in person event with 4 people joining online. This included people with learning disabilities, family carers, Self-advocacy groups, local support providers (Affinity, Keyring, Catholic Care, New Choices, Shared Lives, direct payments PA's), hospital & hospice staff, social workers, children & adult Learning disabilities nurses, voluntary organisations & the library services. Feedback from the event included; being able to talk about feelings in an open & honest way, shared experiences, the diversity of the attendees, the kindness & humanity shown, the moving speeches & personal experiences people shared, the pride people with learning disabilities felt in being able to speak up and share their experiences, lots of useful information, networking & the brilliant people with learning disabilities and those involved with them. Promises were made by some people to make plans about funerals and wills, others said they would talk more about death with other family members & people they work with.

Intensive Home Treatment Team - Grab Bags for Crisis Survival Project

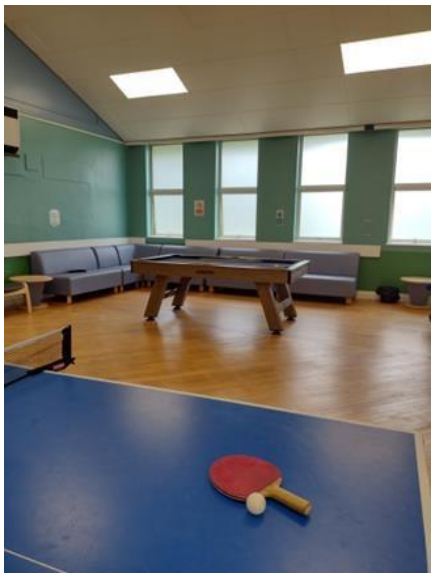
The project aimed to develop a consistent evidence-based approach in supporting patients with a personality disorder in the IHTT when they are in crisis. Better Lives Charity was asked to fund the grab bags which contain a range if items to support the individual. The bags are part of the tool kit which includes a booklet which covers tools such as distraction, improving, changing and soothing.

Early findings from the first 10 people to receive the intervention showed that the majority of people reported a reduction in the number of episodes of distress, and all agreed the grab bag demonstration helped them understand how the skills could apply to them. 9 of the 10 patients felt the project had helped them develop their own safety plan, and all 10 said they felt the crisis survival skills helped them reduce their own risk to themselves or others.

One Step Beyond

The One Step Beyond project, funded by the NHS Charites Together COVID recovery grant ended in early 2023. The project aimed to support people nearing discharge from CMHT to receive additional support from social prescribing or peer support in order to support the move away from services and reduce the risk of referral into services. This was a pilot project, and it became apparent that patients preferred the 1:1 offer of social prescribing, to that of peer support. Over 80 people were referred to the project with 43 engaging. This was below the initial target, there were two main reasons for this, firstly some of the discharge backlog had been cleared by the time the project started, secondly another project started at a similar time, but with a larger resource and greater scope, this caused confusion for the staff referring. The advantage however of the second project was that as One Step Beyond came to an end we were able to transfer some of the learning and processes so that some of the work started did not end. For those that were discharged from the project, the majority saw improvements in their wellbeing score having worked on a range of topics including loneliness, isolation and improving social activity, housing, bereavement support, mental wellbeing support, benefits, carers support.

Lynfield Recreation Hall equipment



The Better Lives Charity was asked to fund equipment for the recreation hall at Lynfield Mount following a post COVID redecoration of the space to be able to bring it back into use for patients. The Charity funded a table tennis table, basket ball hoop and pool table.

Airedale Sensory and Edible Garden

Better Lives Charity sponsored an ICare Award, the successful bid was to create a sensory and edible garden at Airedale Centre for Mental Health. The garden has created a therapeutic horticulture programme for patients on the adult and older peoples wards.

Allotment

The Better Lives Charity have supported the development of an allotment for the Early Intervention in Psychosis team. The aim was to create a therapeutic green space where service users can grow produce to be cooked later, providing education and a non-clinical space for one to one and group therapy sessions including mindfulness. The allotment would not have been possible without the support of P.E.C who completed the initial ground works in kind.

Allotment Video https://vimeo.com/776621603

Older Peoples Mental Health exercise group

The Better Lives Charity funded equipment for the OPMH postural stability exercise group for older aged people with mental health conditions in the Bradford and Craven districts. The aim is to target the frail elderly who are at risk of falls with evidenced based exercise groups and targeted individualised sessions for those who prefer not to join groups.

"I enjoy coming, they are a great bunch and never mind if I can't keep up. Everyone talks to each other and has a laugh. I don't notice I am exercising and don't feel old when I'm here." Jack aged 82yrs

Inpatient Christmas gifts

Purchased Christmas gifts for 186 patients.

In total we received **59 applications**, 2 were rejected, 5 withdrawn and 52 were accepted and funded as they met the charitable aims.

Total expenditure by the charitable funds during the year was £114,965

During the year the charity received donations of £34,059 and grants of £70,498, from a variety of sources, of which £68,500 was from NHS Charities Together. The charity also received income relating to investments, of £1,007. Total income for the charitable fund during the year was £105,564

Total income in the year was £9,401 less than expenditure. The trustees continue to promote the use of the funds for the benefit of service users which is in line with the Charity's objectives. Spending and fundraising plans continue to be reviewed by the Charitable Funds Committee at each of its meetings.

A Review of our Finances, Achievements and Performance

The net assets of the charity at 31 March 2023 were £168,096 which is £9,401 less than the balance of £177,497 in 2021/22.

The charity continues to rely on donations, legacies and investment income as the main sources of income.

Investments

The corporate trustee previously invested a proportion of its charitable funds with JP Morgan in their UK Equity Fund and the Bond Fund for Charities. The Trust was notified in 2016/17 by J P Morgan of their intention to wind up The UK Equity Fund for Charities and The Bond Fund for Charities.

J P Morgan had stated the reason for winding up the funds was that for a number of years the Fund had failed to attract a significant level of assets and in recent years has suffered outflows resulting in a substantial reduction in the amount of assets under management. Furthermore, it is not believed that substantial assets will be attracted in the future. As a result, National Westminster Bank (who are the Trustee of JP Morgan) in consultation with J P Morgan, has taken the decision to wind up the fund and informed the Charity Commission accordingly. There are no other new opportunities for investing with JP Morgan in the future.

Over recent years the Trust has explored a number of options in relation to the future investment of the funds and the investment portfolios available. In considering the options the Trust will always seek to balance ethical considerations and risk. Investment constraints include companies manufacturing alcoholic and tobacco products and any others which may bring criticism to the Trust in its health

promotion and educational roles. At the charitable fund committee meetings held during 2020/21 it was suggested that investments should be kept under review in the light of plans to develop that charity over the coming years.

Reserve Policy

It is the responsibility of the Corporate Trustee to ensure that the funds are managed according to the regulations laid down by the Charity Commission.

Charitable Funds should only maintain balances which are reasonable in relation to the normal level of income and expenditure. As a guide, the Charity Commission recommends that balances should represent 3-5 years' worth of expenditure, thus reflecting the view that people donate money to be spent rather than saved.

The Corporate Trustee encourages the use of balances so that the service user, staff and carers of Bradford District Care NHS Foundation Trust can see the benefit of these donations.

Related Party Transactions

The charity has related party transactions with Bradford District Care NHS Foundation Trust who administer the funds on behalf of the charity. These services are provided under a service level agreement.

On an annual basis, the Charitable Funds Committee review and approve any changes to the cost of administering the funds on behalf of the charity that reflects the current resource input in supporting the daily running and statutory reporting for the Charity. In 2021/22 the total costs were £95,826. In November 2022 the Corporate Trustees were asked to support the approval of a proposed time limited subsidy for 18 months to the Trusts charity, to provide time for the charity to embed its growth strategy. The support was only for the core management and overhead charges for the charity, excluding finance administration support. The finance administration costs relate to the existing principal finance support costs of the charity that have been in place since the official registration of the charity in 2009. As a result of the approved proposal, the total costs for the charity in 2022/23 was £15,562.

The Future Vision of the Charity

The Charity continues to operate in a very difficult financial environment, following launching during COVID and restrictions in the delivery of fundraising events, to the growing cost of living crisis which will have a negative impact on public giving

to charities, the Charity continues to diversify its income streams whilst balancing the costs of delivering the charity day to day and ensuring charitable funds are spent in a way that they will have the greatest impact.

Comment from the Trustee

On behalf of the staff and patients who have benefited from improved services due to donations and legacies, the corporate trustee would like to thank all patients, relatives, carers and staff who have made charitable donations.

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

Under the trust deed of the charity and charity law, the trustee is responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and regulations. The trustee has elected 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 trustee:

- 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, subject to any material departures disclosed and explained in the financial statements; and
- 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 trustee is required to act in accordance with the trust deed 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 trustee 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 trustee is 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 Trustee

Signed:

Dr Linda Patterson
Chair

Therese Patten
Chief Executive

Annual Accounts
for the period

CHARITY COMMISSION FOR ENGLAND AND WALES

Period start date	1st April 2022	**Period end date**	31st March 2023
Charity Name	Bradford District Care Foundation Trust Charitable Fund	**Charity No** (if any)	1130011

Section A: Statement of financial activities

Recommended categories by activity	Details of own analysis	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Incoming Resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies (including Gift Aid)		28,470	5,589		**34,059**	35,085
Grants			70,498		**70,498**	70,279
Other trading activities					**-**	-
Investments		237	770		**1,007**	44
Total		**28,707**	**76,857**	**-**	**105,564**	**105,408**
Resources Expended (Note 4)						
Expenditure on:						
Trading Activities					**-**	-
Charitable activities		- 5,790	- 81,619		**- 87,409**	- 60,606
Separate material item of expense		- 5,869	- 19,113		**- 24,982**	- 103,529
Fundraising		- 2,574			**- 2,574**	- 1,371
Total		**- 14,233**	**- 100,732**	**-**	**- 114,965**	**- 165,506**
Net income/(expenditure) before investment gains/(losses)		**14,474**	**- 23,875**	**-**	**- 9,401**	**- 60,098**
Net gains/(losses) on investments					**-**	-
Net income/(expenditure)		**14,474**	**- 23,875**	**-**	**- 9,401**	**- 60,098**
Extraordinary Items					**-**	
Transfers between funds					**-**	-
Other recognised gains/(losses):						
Other gains (losses)				-	**-**	
Net movement in funds		**14,474**	**- 23,875**	**-**	**- 9,401**	**- 60,098**
Reconciliation of Funds						
Total funds brought forward		33,200	144,297	-	**177,497**	237,594

Total funds carried forward	**47,674**	**120,422**	**-**	**168,096**	**177,497**

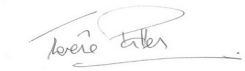
The accompanying notes form part of these financial statements

Section B: Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets	F01	F02	F03	F04	F05
Intangible Assets				-	
Tangible Assets				-	
Heritage Assets				-	
Investments				-	
Total fixed assets	-	-	-	-	-
Current assets					
Stocks				-	-
Debtors (Note 8)	6,074	250		**6,324**	3,123
Investments				-	-
Cash at bank and in hand (Note 11)	43,221	129,125		**172,346**	184,066
Total current assets	**49,295**	**129,375**	-	**178,670**	**187,189**
Creditors: amounts falling due within one year (Note 9)	1,621	8,953		**10,574**	9,692
Net current assets/(liabilities)	**47,674**	**120,422**	-	**168,096**	**177,497**
Total assets less current liabilities	**47,674**	**120,422**	-	**168,096**	**177,497**
Creditors: amounts falling due after one year (Note 9)				-	
Provisions for liabilities				-	
Total Net Assets or Liabilities	**47,674**	**120,422**	-	**168,096**	**177,497**
Funds of the Charity					
Endowment funds				-	-
Restricted income funds (Note 14)		120,422		**120,422**	144,297
Unrestricted funds (Note 14)	47,674			**47,674**	33,200
Revaluation Reserve				-	-

Total funds	**47,674**	**120,422**	**-**	**168,096**	**177,497**

Signed by two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Therese Patten	26.10.23
	Dr Linda Patterson	26.10.23

Section C Notes to the accounts

Note 1: Basis of preparation

***This section should be completed by all charities**.*

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and 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 on 16 July 2014
• and with*		the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

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

* - Tick as appropriate

1.2 Going Concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons; The business model of the charity is such that its charitable activities are limited to those which it has sufficient funds to support from the excess of funding received over the costs of administering the charity. The charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 15.2. The Trustees have reviewed the cashflow forecast for the financial year 2022/23 and for a period of 12 months from the date of approval of these financial statements and confirm that the charity will have sufficient funds to meet its liabilities as they fall due for that period. Consequently, the Trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements."

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.1.

Yes	✓	* - Tick as appropriate
No		

Please disclose:

(i) the nature of the change in accounting policy;	Not Applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information;	Not Applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Not Applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes	✓	* - Tick as appropriate
No		

Please disclose:

(i) the nature of any changes;	Not Applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period	Not Applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes	✓	* - Tick as appropriate
No		

Please disclose:

(i) the nature of the prior period error;	Not Applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected;	Not Applicable
(iii) the amount of the correction at the beginning of the arliest prior period presented in the accounts.	Not Applicable

Note 2: Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 Reconciliation with previous generally accepted accounting practice

Please provide a description of the nature of each change in accounting policy	Not applicable, the Charity has adopted FRS 102 since 2015/16

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated	**0**	**0**

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	**0**

2.2 Income

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/A
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	✓		
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓

		Yes	No	N/A
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 Expenditure and liabilities

		Yes	No	N/A
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.	✓		

2.4 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least: £5,000

They are valued at cost.

The depreciation rates and methods used are disclosed.

Yes	No	N/A
		✓

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed.

Yes	No	N/A
		✓

They are valued at cost.

Yes	No	N/A
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used are disclosed.

Yes	No	N/A
		✓

They are valued at cost.

Yes	No	N/A
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/A
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/A
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/A
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/A
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/A
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/A
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/A
		✓

They are valued at fair value except where they qualify as basic financial instruments

Yes	No	N/A
		✓

Note 3: Analysis of Income

	Analysis	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Donations and legacies:	General grants provided by government/other charities		70,498		**70,498**	70,279
	Donations and gifts - General	24,671	5,589		**30,260**	33,769
	Gift Aid	3,799			**3,799**	1,316
	Legacies				**0**	0
	Membership subscriptions and sponsorships which are in substance donations				**0**	0
	Donated goods, facilities and services				**0**	0
	Other				**0**	0
	Total	**28,470**	**76,087**	**0**	**104,557**	**105,364**
Charitable activities:					**0**	
	Total	**0**	**0**	**0**	**0**	**0**
Other trading activities:					**0**	0
	Total	**0**	**0**	**0**	**0**	**0**
Income from investments:	Interest income	237	770		**1,007**	44
	Dividend income				**0**	
	Rental and leasing income				**0**	
	Other				**0**	
	Total	**237**	**770**	**0**	**1,007**	**44**
Separate material item of income:					**0**	
	Total	**0**	**0**	**0**	**0**	**0**
Other:	Conversion of endowment funds into income				**0**	
	Gain on disposal of a tangible fixed asset held for charity's own use				**0**	
	Gain on disposal of a programme related investment				**0**	
	Royalties from the exploitation of intellectual property rights				**0**	
	Other				**0**	
	Total	**0**	**0**	**0**	**0**	**0**
	Total income	**28,707**	**76,857**	**0**	**105,564**	**105,408**

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Note 14.2 of these accounts shows in detail all income received in 2022/23. Split by restricted and unrestricted

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Grants Received in 2022/23:
- Community Led Gardening and Food Growing Grant - £1,998.00
- CMHST Discharge Grant - £38,500.00
- Charity Development Grant - Additional Capacity - £30,000.00

Other significant income received:
- Sovereign Healthcare donation for Nurse Training - £4,000

Note 4: Analysis of Expenditure

	Analysis	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Expenditure on raising funds:	Other trading activities				**0**	0
	Just Giving Fees	216			**216**	216
	Annual Golf Day	2,358			**2,358**	1,155
	Total expenditure on raising funds	**2,574**	**0**	**0**	**2,574**	**1,371**
Expenditure on charitable activities:	NHSCT One Step Beyond		40,150		**40,150**	0
	NHSCT Stage 3		13,500		**13,500**	0
	Covid 19 - Video Course		12,714		**12,714**	0
	Palliative Care Services		6,774		**6,774**	0
	Christmas Decorations / Gifts for Inpatients		2,885		**2,885**	2,798
	Dragon Boat Races Event	2,000			**2,000**	0
	Community Led Gardening & Food Growing Project	53	1,943		**1,996**	0
	Skipton Building Society - Exercise Equipment	1,487			**1,487**	0
	Covid 19 - Staff Support Fund		1,050		**1,050**	5,350
	Green Social Prescribing Project		1,025		**1,025**	5,286
	Equipment Purchases		986		**986**	1,349
	Other Miscellaneous Expenditure	715			**715**	2,173
	Covid 19 - Self Care Packages		592		**592**	197
	Dying Matters Event	508			**508**	0
	Crisis Survival Skills Project	456			**456**	0
	Mentoring Apprentice Community Matron	357			**357**	0
	Supper Club	214			**214**	0
	RITA Annual Software and Maintenance				**0**	18,348
	Covid 19 - Lively Up Yourself sessions				**0**	8,085
	DAU Music Therapy				**0**	6,375
	Covid 19 - Staff Thank you Cards & Vouchers				**0**	2,268
	Training Courses				**0**	1,896
	Therapeutic Activities for Service Users				**0**	1,341
	Covid 19 - Rainbow Garden				**0**	1,207
	Theatre Company Production				**0**	1,200
	Art Supplies				**0**	1,016
	Charity Branded Clothing				**0**	526
	Training Equipment				**0**	493
	LD Week				**0**	236
	Equipment for Wellbeing Room				**0**	235
	Key Safe boxes for Independent Living - Palliative Care				**0**	228
	Total expenditure on charitable activities	**5,790**	**81,619**	**0**	**87,409**	**60,606**
Separate material item of expense:	Admin costs of BDCT staff plus expenses	4,248	13,834		**18,082**	96,404
	Audit Fee	1,621	5,279		**6,900**	6,000
	Membership of NHS Charities Together				**0**	1,125
	Total	**5,869**	**19,113**	**0**	**24,982**	**103,529**
Other:					**0**	
	Total other expenditure	**0**	**0**	**0**	**0**	**0**
	Total expenditure	**14,233**	**100,732**	**0**	**114,965**	**165,506**

Note 5: Support Costs

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.	The only support costs are the £15,562 charged by BDCT for financial, fundraising and administrative services provided to the charity. This is apportioned between the funds based on the average fund balances through the year, consistent with how the Interest Received is apportioned.

Note 6: Details of certain items of expenditure

6.1 Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	6,900	6,000

Note 7: Paid employees

There were no employees paid by the charity in 2022/23.

Note 8: Debtors and Prepayments

8.1 Analysis of debtors

	This year £	Last year £
Trade debtors		
Prepayments and accrued income	5,412	3,123
Other debtors	912	
Total	**6,324**	**3,123**

8.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors		
Prepayments and accrued income		
Other debtors		
Total	**0**	**0**

Note 9: Creditors and accruals

9.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Accruals for grants payable				
Bank loans and overdrafts				
Trade creditors	10,574	9,692		
Payments received on account for contracts or performance related grants				
Accruals and deferred income				
Taxation and social security				
Other creditors				
Total	**10,574**	**9,692**	**0**	**0**

Note 10: Other disclosures for debtors, creditors and other basic financial instruments

10.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

The only significant creditors at 31st March 2023 are £6,900 owing to KPMG for External Audit services, and £3,674 for various purchases made in March. These will be paid in 2023/24 from existing cash reserves, and are therefore considered low risk.

Note 11: Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)		
Short term deposits		
Cash at bank and on hand	172,346	184,066
Other		
Total	**172,346**	**184,066**

Note 12: Fair value of assets and liabilities

12.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

There are two significant income accruals at 31st March 2023, which are £2,828 relating to the staff lottery donations, which will be paid over by Bradford Teaching Hospitals NHS in 2023/24, and £2,584 relating to an ongoing Gift Aid claim that has been submitted to HMRC. There is also £912 worth of donations which were donated in March 2023 but not received until April 2023. These are all considered low risk.

As detailed in note 10.1 all creditors (and any other commitments) can be paid from cash reserves, so there is no exposure to liquidity risk.

The Charity has no investments at 31st March 2023 so there is no exposure to market risk.

Note 13: Events after the end of the reporting period

There are no event after the end of the reporting period

Note 14: Charity funds

14.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Type PE, EE, R or UR*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers/ Mergers £	Gains and Losses £	Fund balances carried forward £
Renee Milner - Legacy	R		9,445	55	-1,364			**8,136**
Reevy Road West	R		5,806	34	-839			**5,001**
General Fund	U		33,200	28,706	-14,232			**47,674**
Palliative Care Services	R		41,899	1,825	-12,613			**31,111**
Sovereign Healthcare Training	R		24,179	4,150	-3,723			**24,606**
Joyce Williamson -Legacy	R		1,243	7	-180			**1,070**
Inpatient Services	R		11,051	63	-4,576			**6,538**
Covid-19 Private Donations	R		313	2	-45			**270**
Covid -19 NHS Charities Together	R		15,190	25	-14,972			**243**
Green Social Prescribing Grant Scheme	R		1,227	3	-1,107			**123**
Morrisons Foundations Grant	R		509	3	-73			**439**
NHST Stage 3 Fund/ CHMST Discharge Project	R		32,589	38,656	-57,529			**13,716**
Asda Foundation Grant	R		846	0	-846			**0**
Community-led Gardening and Food Growing Grants Scheme	R		0	2,000	-2,000			**0**
Charity Development Grant - Extra Capacity	R		0	30,035	-866			**29,169**
		Total Funds	**177,497**	**105,564**	**-114,965**	**0**	**0**	**168,096**

Notes

14.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type PE, EE, R or UR*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers/ Mergers £	Gains and Losses £	Fund balances carried forward £
Renee Milner - Legacy	R		15,330	3	-5,888			**9,445**
Reevy Road West	R		9,423	2	-3,619			**5,806**
General Fund	U		37,916	28,891	-33,607			**33,200**
Palliative Care Services	R		66,051	1,711	-25,863			**41,899**
Sovereign Healthcare Training	R		33,251	4,006	-13,078			**24,179**
Joyce Williamson -Legacy	R		2,019	0	-776			**1,243**
Inpatient Services	R		25,568	504	-15,021			**11,051**
Covid-19 Private Donations	R		509	0	-196			**313**
Covid -19 NHS Charities Together	R		47,527	7	-32,344			**15,190**
Green Social Prescribing Grant Scheme	R		0	7,631	-6,404			**1,227**
Morrisons Foundations Grant	R		0	23,150	-22,641			**509**
NHST Stage 3 Fund/ CHMST Discharge Project	R		0	38,503	-5,914			**32,589**
Asda Foundation Grant	R		0	1,000	-154			**846**
		Total Funds	**237,594**	**105,408**	**-165,505**	**0**	**0**	**177,497**

Note 15: Transactions with trustees and related parties

15.1 Transaction(s) with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

1

15.2 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

0

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Bradford District Care NHS Foundation Trust		Financial, fundraising and administrative services provided to the charity	15,562	0	0	0

Note 16: Additional disclosures -events after the end of the reporting period

Independent auditor's report to the Trustee of Bradford District Care Foundation Trust Charitable Fund ("the Charity")

Opinion

We have audited the financial statements of Bradford District Care Foundation Trust Charitable Fund ("the charity") for the year ended 31 March 2023 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 charities' 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 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 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 charities' 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 charities' 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 performed procedures to address the risk of management override of controls and the risk of fraudulent income recognition and the risk that Charity's management may be in a position to make inappropriate accounting entries.

We did not identify any additional fraud risks.

We performed procedures including:

- Identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation. These included those posted to unusual accounts.

- Sample testing income items and agreeing to supporting documentation or evidence.

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. 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.

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 charities' 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 charities' 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.

Rashpal Khangura
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

22 November 2023

BRADFORD DISTRICT CARE NHS FOUNDATION TRUST

England & Wales - Charity number 1130011

Accounts

Bradford District Care NHS
NHS Foundation Trust

Bradford District Care NHS Foundation Trust Charitable Fund

Charity Registration Number 1130011

Annual Report

Year Ended: 31 March 2022

Bradford District Care NHS Foundation Trust Charitable Fund

Trustees' Annual report for the year ended 31 March 2022

Foreword

The Corporate Trustee presents the Annual Report for the Bradford District Care NHS Foundation Trust Charitable funds together with the audited financial statements for the year ended 31 March 2022.

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 on 16 July 2014, 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 2015. The Charity's report and accounts include all the separately established funds for which Bradford District Care NHS Foundation Trust are the sole beneficiaries.

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

The Charity has a corporate trustee: Bradford District Care NHS Foundation Trust. The members of the Trust Board who served during the financial year were as follows:

Executive and Associate Directors	
Therese Patten	Chief Executive
Phil Hubbard	Director of Nursing, Professions and Care Standards
Patrick Scott	Chief Operating Officer and Deputy Chief Executive (to 25th March 2022)
Tafadzwa Mugwagwa	Interim Chief Operating Officer (from 14 March 2022)
David Sims	Medical Director
Paul Hogg	Director of Corporate Affairs
Mike Woodhead	Director of Finance, Contracting and Estates
Sandra Knight	Director of Human Resources and Organisational Development (to 11th March 2022)
Bob Champion	Interim Director of Human Resources and Organisational Development (from 28 February 2022)
Tim Rycroft	Chief Information Officer

Non-Executive Directors	
Cathy Elliott	Chair (to 5th December 2021)
Carole Panteli	Non-Executive Director, and Interim Trust Chair (from 6th December 2021)
Gerry Armitage	Non-Executive Director (to 31st March 2022)
Simon Lewis	Non-Executive Director
Andrew Chang	Non-Executive Director
Maz Ahmed	Non-Executive Director
Zulfi Hussain, MBE	Non-Executive Director (to 28th February 2022)
Alyson McGregor, MBE	Non-Executive Director (from 1st March 2022)
Mark Rawcliffe	Non-Executive Director (from 1st March 2022)

Reference and Administrative Details

The Charity consists of 13 individual funds at 31st March 2022. Charitable funds received by the charity are accepted, held and administered as funds and property held on trust for purposes relating to the health service and which meet the needs of the relevant donors. In accordance with the National Health Service Act 2006 and the National Health Service and Community Care Act 1990 these funds are held on trust by the corporate body.

Trustee

Bradford District Care NHS Foundation Trust is the Corporate Trustee of the Charitable Funds governed by the law applicable to Trusts principally the Trustee Act 2000 and the Charities Act 1993, as amended by the Charities Act 2011.
The Trust Board has 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 names of those people, who served as agents of the corporate trustee in 2021/22, as permitted under regulation 16 of the NHS Trusts (Membership and Procedures) Regulations 1990, were as follows:

Patrick Scott	Chief Operating Officer and Deputy Chief Executive (to 25th March 2022)
Paul Hogg	Director of Corporate Affairs
Mike Woodhead	Director of Finance, Contracting and Estates
Andrew Chang	Non-Executive Director
Zulfi Hussain, MBE	Non-Executive Director (to 28th February 2022)

Day to Day Management of the Charity

Mike Woodhead as Director of Finance, Contracting and Estates during the financial year, under a scheme of delegated authority approved by the corporate trustee, has day to day responsibility for the management of the Charity and must personally approve, on behalf of the corporate trustee, all expenditure over £1,000, with an upper limit of £10,000, using his delegated authority. The Charitable Funds Committee approves all expenditure over £10,000.

Stacey Pearson, Head of Financial Accounting acted as the principal officer overseeing the day to day financial management and accounting for the charitable funds during the year.

Catherine Jowitt, Head of Charity & Volunteering, has responsibility for the strategic leadership and growth of the charity.

Principal Office

Bradford District Care NHS Foundation Trust
Trust Headquarters
New Mill
Victoria Road
Saltaire
Shipley
Bradford
BD18 3LD

Principal Professional Advisors

Bankers
Barclays Bank PLC
10 Market Street
Bradford

Auditors
KPMG LLP
1 Sovereign Square
Leeds
LS1 4DA

Structure, Governance and Management

The charity's unrestricted fund was established using the model declaration of trust, and all funds held on trust at the date of registration were either part of this unrestricted fund or registered as separate restricted funds within the charity.

Subsequent donations received by the charity that are attributable to the original funds are added to those fund balances within the existing charity. The corporate trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objectives of each fund and by designating funds the corporate trustee respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff.

Where funds have been received which have specific restrictions set by the donor, these have been managed accordingly.

Non-Executive members of the Trust Board are appointed by the Council of Governors and Executive members of the Trust Board are subject to recruitment by the Trust Board. Members of the Trust Board are not individual trustees under Charity Law but act as agents on behalf of the corporate trustee.

Acting for the corporate trustee, the Charitable Funds Committee is responsible for the overall management of the charitable funds and is required to:

- Control, manage and monitor the use of the charity's resources
- Manage and monitor the receipt of all income
- Ensure that "best practice" is followed in the conduct of all its affairs fulfilling its legal responsibilities
- Ensure that the approved Investment Policy, approved by the Trust Board as corporate trustee, is adhered to (if applicable) and that performance is continually reviewed and that ethical considerations are applied
- Keep the Trust Board fully informed on the activity, performance and risks of the charity

The Committee met three times during 2021/22:

- 24 June 2021;
- 23 September 2021; and
- 16 December 2021.

One other meeting was arranged virtually on 10 June 2021 to approve specific papers.

Membership of the Charitable Funds Committee is made up of two Non-Executive Directors, the Director of Finance, Contracting and Estates and the Chief Operating Officer. The Director of Corporate Affairs and the Head of Financial Accounting attend each meeting.

During this period, the Committee was chaired by a Non-Executive Director (NED), Dr Zulfi Hussain.

The table below show attendance for substantive members of the Committee for the meetings that took place during 2021/22.

Attendance at Charitable Funds Committee meetings by substantive members

Name	Number of business meetings attended	24 June 2021	23 September 2021	16 December 2021
Zulfi Hussain	3/3	*✓	*✓	*✓
Andrew Chang	2/3	-	✓	✓
Paul Hogg	3/3	✓	✓	✓
Mike Woodhead	3/3	✓	✓	✓
Patrick Scott	1/3	✓	-	-

*** indicates Chair of the meeting**
- indicates apologies at the meeting

Attendance at Committee meetings by formal attendees

Name	Number of business meetings attended	24 June 2021	23 September 2021	16 December 2021
Paul Hogg	3/3	✓	✓	✓
Catherine Jowitt	3/3	✓	✓	✓
Stacey Pearson	3/3	✓	✓	✓
Helen Verity	3/3	✓	✓	✓

The accounting records are administered by the finance department of Bradford District Care NHS Foundation Trust. In September 2020 the day to day operations of the charitable funds was taken over by a Charity Team including a Fundraising Officer and Administrator.

Risk Management

The major risks to which the charity is exposed have been identified and considered. These have been reviewed and systems established to mitigate those risks. During the year where the charity has funds available for investment the Trustees consider those investments to carry a minimal risk. When investments are established, performance is reviewed and presented to the committee annually.

Internal audit reviews are undertaken by NHS Audit Yorkshire. The last review carried out was 2019/20, resulting in a “significant assurance” audit opinion, with two minor recommendations that were implemented.

Partnership Working and Networks

Bradford District Care NHS Foundation Trust is the main beneficiary of the charity and Bradford District Care NHS Foundation Trust is a related party by virtue of being the corporate trustee of the charity. By working in partnership with the Trust, the charitable funds are used to best effect. When deciding upon the most beneficial way to use charitable funds, the corporate trustee has regard to the main activities, objectives, strategies and plans of the Trust.

Objectives

The charity’s main objective is:

The trustee shall hold the trust fund to apply the income, and at its discretion, so far as may be permissible, the capital, either for the general or specific purposes of Bradford District Care NHS Foundation Trust or for all or any charitable purpose or purposes relating to the National Health Service (hereinafter referred to as “the objects”).

Annual Review

It has been an incredibly busy first full year for Better Lives. Building on the successful re-launch of the charity in 2020, over the last 12 months the charity has increased its activity within the organisation, funding more applications for support than ever before, and engaging more staff, family and friends in supporting fundraising activities.

Our purpose, vision, charitable aims and values remain the same:

Our purpose is to enhance the care provided by Bradford District Care NHS Foundation Trust through charitable activity.

Our vision is to create better lives by improving the physical and mental wellbeing of our patients, service users, carers and staff.

Our charitable aims are to create better lives by: • improving service user experience and outcomes, • improving our care environments, • supporting the health and wellbeing of our staff and volunteers, • enabling our staff to enhance their knowledge and skills, • any other activity which supports the purpose and vision of the charity.

Our Values link to the Trust's own values: We Care: We act with respect and empathy, and always value difference; We Listen: We understand people's views and respond to their individual needs; We Deliver: We use donations wisely to make a positive difference

We use charitable funds to:

Support service users and staff to enhance care which

- Goes beyond the NHS core budget
- Makes a difference
- Improves health & wellbeing
- In the main, improves services for groups of patients rather than focus on individual patients. On occasions support for individual patients is supported e.g. palliative care.
- Improve experiences, equipment, and environments
- Provide therapeutic activities

Overall, the charity supports more than 50 services within the Trust.

The Charity Strategy aims to continue at pace the improvements already made by the charity since its re-launch in 2020, ensuring that the charity is well governed, income is proactively sought from diverse sources to support the future sustainability of the charity and most importantly ensure the charity funds are deployed in such a way that they have the greatest impact on the health and wellbeing of our patients, service users, carers, staff and volunteers.

Better Lives Fundraising Events

- **5K in May**

Many staff took part in the 5K in May challenge, raising funds and awareness for Better Lives. Running, walking and cycling. One supporter did 5K a day, every day for the entire month.

- **NHS Big Tea**

To celebrate the birthday of the NHS, we introduced Morrisons to NHS Charities Together and they became the headline sponsor nationally for the NHS Big Tea.

Locally we had several small events, due to COVID restrictions, both in store at Morrisons, and DAU hosted their own afternoon tea for their patients and staff.

- **The Yorkshire 3 Peaks**

The Yorkshire 3 peaks was delivered in collaboration with Bradford Hospitals Charity and Calderdale and Huddersfield NHS charity, we had a team of 24 walkers, setting off at 7.30 am, and aiming to complete the walk in 12 hours, which the majority did! A fabulous team effort, great camaraderie throughout, and wonderful support from volunteers and Kuta Outdoors.

- **Staff Fundraising**

Various staff members have taken up their own fundraising challenges in their own time, Lorna did the Yorkshire 3 peaks and left one of our painted rocks (by another talented member of staff, Sarah) on each of the peaks.

Sarah started painting rocks in 2020 and has continued to do so raising an amazing amount of money and creating fantastic works of art and personalised gifts.

- **World Mental Health Day Walk**

Better Lives hosted a gentle, yet challenging 16 mile canal walk from Skipton to New Mill in Saltaire in glorious October weather. The walk coincided with World Mental Health Day and staff were able to promote the charity and mental health to the general public in Roberts Park at the end of the walk.

Morrisons in Skipton supported the event with snacks and water and was the start point for the walkers, and it finished in Roberts Park with drinks and caked donated by the Half Moon Café.

- **Christmas fundraising**

The Charity finished off 2021 with a Christmas gift appeal for services users within our inpatient wards so that each person received a gift for Christmas. The NHS Cadets completed a bag pack at Asda in Shipley and staff and volunteers held bucket collections at the Bradford pantomime at the Alhambra where Better Lives was introduced to the audience by Billy Pearce.

Better Lives

- **P.E.C – our first corporate partner**

  P.E.C, a local Bradford shopfitting company led by Sohan Panesar joined in with many of the events, and also hosted their own bikeathon and virtual balloon race. They have gone above and beyond fundraising, supporting the delivery of the Trusts first offsite allotment with their skills, expertise, equipment, and volunteers.

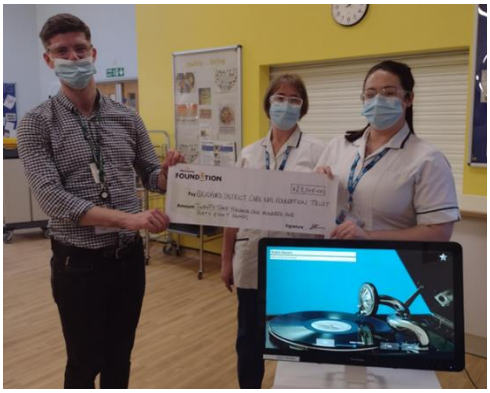
COVID 19 & NHS Charities Together

As a member charity, we have continued to receive grant monies to support staff, service users and volunteers in these unprecedented times. In 2021-2022 we received £38,500 as part of the Stage 3 Recovery Grants programme, this has gone onto fund One Step Beyond, a project to support discharge into community based support through increased access to social prescribing and peer support, (the project officially started on 1st April 2022). We also continued to spend previous grant monies to support staff wellbeing through the Lively Up Yourself programme and the staff support fund amongst other tangible items to benefit staff and patients.

External Trusts and Foundation income

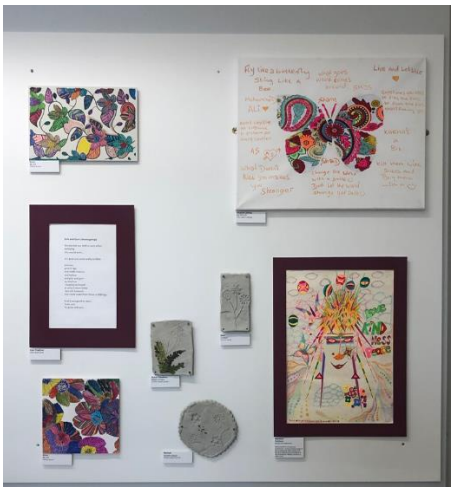
We have applied to external funders and through this new income stream have secured funding for our first off-site allotment for our EIP teams and service users. This project enabled cross functional working between the charity, external funders, EIP, service users, volunteers, P.E.C and our energy, waste and sustainability team.

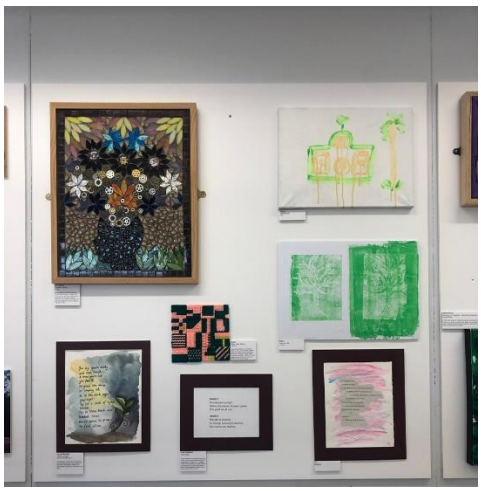
RITA, Reminiscence Interactive Therapy Activities, an innovative, evidence-based, state-of-the-art digital therapy system which allows patients to use apps, games and other leisure activities as part of their hospital recovery for the Dementia Assessment Unit and Bracken Ward at Airedale Centre for Mental Health. The following is an example of how this equipment is making a difference.



In the Dementia Assessment Unit, a service user was not engaging in any therapeutic interventions despite our all the staffs best efforts. However, it was noted he had been singing Doris Day songs all day, and as RITA has a music library, the staff were able to access his music and play this for him. He reacted well to hearing his songs and was observed to be singing along and smiling. The staff were able to 'favourite' these to his personal profile, and now, when other staff click on his file – they will be able to see this and play them. This great tool saves staff time and provides any carer on the ward with the essential information quickly. In the future the patients' profile can be built up to include his favourite films, family photographs and other important information to compliment his medical files. For the patient, these useful tools and stored information may help him to feel less anxious and will help with his therapeutic engagement.

Blood pressure monitors, music therapy and materials for the Grow Exhibition at Lynfield Mount, all became possible with the generosity of external funders.





Summary of funding received

Yorkshire Building Society	Blood Pressure Monitor for staff wellbeing room	£1,542.00
West Yorkshire and Harrogate Green Social Prescribing Grant Fund	Allotment -Early intervention in Psychosis team	£7,630.63
Morrisons Foundation	RITA- DAU & Bracken Ward	£23,148
Sir George Martin Trust	DAU - monies towards the music therapy	£2,175
Asda Foundation	Grow exhibition display cases and art materials for service users at Lynfield Mount	£1,000

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Charitable Expenditure (Better Lives grants)

We received applications from services across the Trust and have funded a variety of projects such as:

- **Music Therapy for the Dementia Assessment Unit**

The whole ward benefitted as the atmosphere changed. Patients enjoyed the sessions, even hard-to-engage patients or patients with communication difficulties responded well. Staff observed numerous benefits for patients including communication (patients communicated their wishes, remembered lyrics, showed their music talents), mood (patients were smiling, being animated and attentive), and exercise / mobility (there was some dancing involved!).
Staff will cherish some really nice memories of seeing patients happy and engaged. At times staff was also able to feel comforted by music, on some of their more challenging days on the ward.

- **Pergola for CAMHS**

Children and their families, sometimes with additional needs such as ADHD or Autism often feel uncomfortable when attending Hillbrook Clinic. The building is quite old and some of the rooms are not as homely as one would expect. The service wanted to create a space which was outside but safe where service users might feel more comfortable in a much more therapeutic environment. Better Lives purchased and a pergola which was installed in the Hillbrook garden. Parents and young people use the space where the pergola has been installed and find it a very comforting and therapeutic alternative to sitting in Hillbrook Centre.

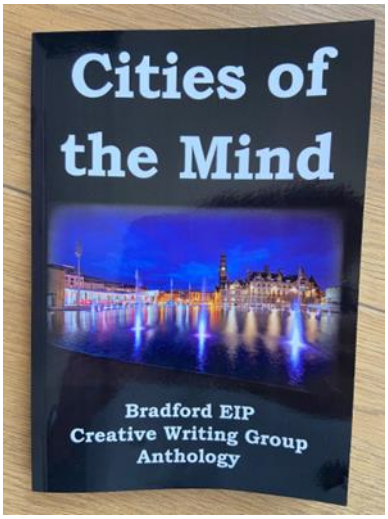
- **Medicine safes & key safes for Palliative care patients**

- **Therapy Rabbit supplies for Ilkely Ward, Moorlands View**

Two therapy rabbits were donated in 2021. The Rabbits provide service users an opportunity to have a sense of responsibility by having something to care for other than themselves. Service users are involved in cleaning, feeding and all round care of the rabbits. A member of staff has completed training on animal therapy and service users can spend time with the rabbits, stroking and cuddling to help with symptom management.

The staff have already seen a stark improvement in one service user who takes a lead with the rabbits. He has had a decrease in his very troubling voice hearing episodes and his use of PRN medication to manage these has massively reduced going from using diazepam around 2-3 times per week to him only using it on 8 occasions since August.

- **Books and toys for the Child and Parent Psychotherapy service**
- **The Calm Book (Well 'me' ing campaign)**
- **Cities of the Mind book publication**,
  An anthology written by EIP service users. This is what one reviewer had to say,
  "a hugely impactful, insightful book of poetry and creative writing that can break your heart and then mend it a few pages later. I initially started making a note of my favourite bits but these soon became too numerous to single any contributor out, but what comes across is the wealth of talent that's been tapped into. Sometimes inspiring, often genuinely funny, but always written with bravery and capable of doing what the best creative writing often does – enabling the reader to see things from a different perspective".



- **Inpatient Christmas gifts**
- **Peer Support training for Involvement Partners and Carers**
- **Supervision Training for the Volunteer Coordinators**
- **Inpatient Christmas gift allowance**
- **The staff recognition Thanks A Bunch award**

The award is for staff who have gone above and beyond in their role. Any member of staff can be nominated by their colleagues to receive a £25 voucher as a thank you, the scheme has received many positive reactions from staff since its launch.

- "I was really pleased to receive the reward, particularly as the work I did had been particularly challenging and I was feeling a bit low and detached from the service at that point. It made me feel that the work I had done had been valued and re-ignited my motivation"
- "It was really fantastic to receive the award, particularly after a very challenging period. Although I receive 'thank yous' regularly this was special, and I was very touched to have been nominated and selected as a winner."
- "I was having a tough time at work at the time, and it really made my day and reminded me how rewarding the job could be. I was touched that someone had taken the time to nominate me."
- "It really made me feel proud that all my hard work has been recognised and I feel a very valued member of the team. I was thrilled to receive the award."
- "It made me feel valued. I was new to the team, so it made a big difference."
- "The award made me feel appreciated and that I had done a great job. It's always nice to hear positive feedback, but for someone to go out of their way and take time to nominate you for an award makes you feel great."

- **Lively Up Yourself**,

Better Lives funded the programme for 12 months providing 273 fun wellbeing activities for staff including music, dancing quizzes and physical activity. This is some feedback from staff who participated in sessions

- "This was a fantastic session broadcast at the right time on a Friday lunch time, I could feel all the stresses of the week slowly ,melt away as Jon played some lovely familiar tunes"
- "My shoulder was really hurting and it was giving me a headache, the session relieved the pain and spurred me on to do a few more hours of work"
- "Was great to learn some stretches I can do whilst working from home to release the tension in my neck and body, very relaxing"

- "I really enjoy attending Pilates most weeks, its part of my routine on a Tuesday now"

In total we received **140 applications**, 7 were rejected, 11 withdrawn and 122 were accepted and funded as they met the charitable aims.

Total expenditure by the charitable funds during the year was £165,506.

During the year the charity received donations of £35,085 and grants of £70,279, from a variety of sources, of which £38,500 was from NHS Charities Together. The charity also received income relating to investments, of £44. Total income for the charitable fund during the year was £105,408

Total income in the year was £60,098 less than expenditure. The trustees continue to promote the use of the funds for the benefit of service users which is in line with the Charity's objectives. Spending and fundraising plans continue to be reviewed by the Charitable Funds Committee at each of its meetings.

A Review of our Finances, Achievements and Performance

The net assets of the charity at 31 March 2022 were £177,497 which is £60,097 less than the balance of £237,594 in 2020/21.

The charity continues to rely on donations, legacies and investment income as the main sources of income.

Investments

The corporate trustee previously invested a proportion of its charitable funds with JP Morgan in their UK Equity Fund and the Bond Fund for Charities. The Trust was notified in 2016/17 by J P Morgan of their intention to wind up The UK Equity Fund for Charities and The Bond Fund for Charities.

J P Morgan had stated the reason for winding up the funds was that for a number of years the Fund had failed to attract a significant level of assets and in recent years has suffered outflows resulting in a substantial reduction in the amount of assets under management. Furthermore, it is not believed that substantial assets will be attracted in the future. As a result, National Westminster Bank (who are the Trustee of JP Morgan) in consultation with J P Morgan, has taken the decision to wind up the fund and informed the Charity Commission accordingly. There are no other new opportunities for investing with JP Morgan in the future.

Over recent years the Trust has explored a number of options in relation to the future investment of the funds and the investment portfolios available. In considering the options the Trust will always seek to balance ethical considerations and risk. Investment constraints include companies manufacturing alcoholic and tobacco products and any others which may bring criticism to the Trust in its health

promotion and educational roles. At the charitable fund committee meetings held during 2020/21 it was suggested that investments should be kept under review in the light of plans to develop that charity over the coming years.

Reserve Policy

It is the responsibility of the Corporate Trustee to ensure that the funds are managed according to the regulations laid down by the Charity Commission.

Charitable Funds should only maintain balances which are reasonable in relation to the normal level of income and expenditure. As a guide, the Charity Commission recommends that balances should represent 3-5 years' worth of expenditure, thus reflecting the view that people donate money to be spent rather than saved.

The Corporate Trustee encourages the use of balances so that the service user, staff and carers of Bradford District Care NHS Foundation Trust can see the benefit of these donations.

Since the start of COVID19 over £130 million has been donated to NHS Charities Together to support the health and wellbeing of NHS staff and volunteers, of which the charity has gratefully received some of those donations made nationally. It is important to note in respect of going concern, that the charity does not rely on those donations relating to COVID-19, in order to continue the scope of its operations.

Related Party Transactions

The charity has related party transactions with Bradford District Care NHS Foundation Trust who administer the funds on behalf of the charity. These services are provided under a service level agreement.

During 2020/21 the Charitable Funds Committee approved a revision to the cost for 2020/21 of administering the funds on behalf of the charity that reflects the current resource input in supporting the daily running and statutory reporting for the Charity. The total costs in 2021/22 was £95,826.

The Future Vision of the Charity

The Charity continues to operate in a very difficult financial environment, following launching during COVID and restrictions in the delivery of fundraising events, to the growing cost of living crisis which will have a negative impact on public giving to charities, the Charity continues to try and diversify its income streams whilst balancing the costs of delivering the charity day to day and ensuring charitable funds are spent in a way that they will have the greatest impact.

Comment from the Trustee

On behalf of the staff and patients who have benefited from improved services due to donations and legacies, the corporate trustee would like to thank all patients, relatives, carers and staff who have made charitable donations.

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

Under the trust deed of the charity and charity law, the trustee is responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and regulations. The trustee has elected 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 trustee:

- 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, subject to any material departures disclosed and explained in the financial statements; and
- 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 trustee is required to act in accordance with the trust deed 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 trustee 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,

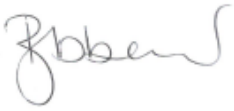
whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustee is 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 Trustee

Signed:

Dr Linda Patterson
Chair



Phillipa Hubbard
Deputy Chief Executive

Annual Accounts
for the period

CHARITY COMMISSION FOR ENGLAND AND WALES

Period start date	1st April 2021	**Period end date**	31st March 2022
Charity Name	Bradford District Care Foundation Trust Charitable Fund	**Charity No** (if any)	1130011

Section A: Statement of financial activities

Recommended categories by activity	Details of own analysis	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Incoming Resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies (including Gift Aid)		28,885	6,200		**35,085**	190,977
Grants			70,279		**70,279**	-
Other trading activities					**-**	154
Investments		8	36		**44**	48
Total		**28,893**	**76,515**	**-**	**105,408**	**191,179**
Resources Expended (Note 4)						
Expenditure on:						
Trading Activities					**-**	- 192
Charitable activities		- 13,836	- 46,770		**- 60,606**	- 118,192
Separate material item of expense		- 18,404	- 85,125		**- 103,529**	- 38,780
Fundraising		- 1,371			**- 1,371**	-
Total		**- 33,611**	**- 131,895**	**-**	**- 165,506**	**- 157,164**
Net income/(expenditure) before investment gains/(losses)		**- 4,718**	**- 55,380**	**-**	**- 60,098**	**34,015**
Net gains/(losses) on investments					**-**	-
Net income/(expenditure)		**- 4,718**	**- 55,380**	**-**	**- 60,098**	**34,015**
Extraordinary Items					**-**	
Transfers between funds					**-**	-
Other recognised gains/(losses):						
Other gains (losses)				-	**-**	
Net movement in funds		**- 4,718**	**- 55,380**	**-**	**- 60,098**	**34,015**
Reconciliation of Funds						
Total funds brought forward		37,917	199,677	-	**237,594**	203,579
Total funds carried forward		**33,200**	**144,297**	**-**	**177,497**	**237,594**

The accompanying notes form part of these financial statements

Section B: Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets	F01	F02	F03	F04	F05
Intangible Assets				-	
Tangible Assets				-	
Heritage Assets				-	
Investments				-	
Total fixed assets	-	-	-	-	-
Current assets					
Stocks				-	
Debtors (Note 8)	3,123	-		**3,123**	11,500
Investments				-	-
Cash at bank and in hand (Note 11)	31,144	152,922		**184,066**	235,373
Total current assets	**34,267**	**152,922**	-	**187,189**	**246,873**
Creditors: amounts falling due within one year (Note 9)	1,067	8,625		**9,692**	9,279
Net current assets/(liabilities)	**33,200**	**144,297**	-	**177,497**	**237,594**
Total assets less current liabilities	**33,200**	**144,297**	-	**177,497**	**237,594**
Creditors: amounts falling due after one year (Note 9)				-	
Provisions for liabilities				-	
Total Net Assets or Liabilities	**33,200**	**144,297**	-	**177,497**	**237,594**
Funds of the Charity					
Endowment funds				-	-
Restricted income funds (Note 14)		144,297		**144,297**	199,677
Unrestricted funds (Note 14)	33,200			**33,200**	37,917
Revaluation Reserve				-	-
Total funds	**33,200**	**144,297**	-	**177,497**	**237,594**

Signed by two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Phillipa Hubbard	10.11.22

	Dr Linda Patterson	10.11.22

Section C Notes to the accounts

Note 1: Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and 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 on 16 July 2014
• and with*		the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.* * - Tick as appropriate	

1.2 Going Concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons; The business model of the charity is such that its charitable activities are limited to those which it has sufficient funds to support from the excess of funding received over the costs of administering the charity. The charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 15.2. The Trustees have reviewed the cashflow forecast for the financial year 2021/22 and for a period of 12 months from the date of approval of these financial statements and confirm that the charity will have sufficient funds to meet its liabilities as they fall due for that period. The Trustees have also considered the previous implications of COVID-19 on the charities cash flow forecast and consider that as a result of its operating model explained above, even if no further funding is received in the 12 month period, the charity has sufficient cash reserves to pay all committed costs.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.1.

Yes	✓	* - Tick as appropriate
No		

Please disclose:

(i) the nature of the change in accounting policy;	Not Applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information;	Not Applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Not Applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes	✓	* - Tick as appropriate
No		

Please disclose:

(i) the nature of any changes;	Not Applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period	Not Applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes	✓	* - Tick as appropriate
No		

Please disclose:

(i) the nature of the prior period error;	Not Applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected;	Not Applicable
(iii) the amount of the correction at the beginning of the arliest prior period presented in the accounts.	Not Applicable

Note 2: Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 Reconciliation with previous generally accepted accounting practice

Please provide a description of the nature of each change in accounting policy	Not applicable, the Charity has adopted FRS 102 since 2015/16

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated	**0**	**0**

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	**0**

2.2 Income

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/A
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	✓		
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest,	This is included in the accounts when receipt is probable and the amount	Yes	No	N/A

royalties and dividends	receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	**Yes**	**No**	**N/A**
				✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	**Yes**	**No**	**N/A**
				✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.	**Yes**	**No**	**N/A**
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	**Yes**	**No**	**N/A**
				✓

2.3 Expenditure and liabilities

		Yes	No	N/A
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.	✓		

2.4 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least: £5,000

They are valued at cost.

The depreciation rates and methods used are disclosed.

Yes	No	N/A
		✓

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed.

Yes	No	N/A
		✓

They are valued at cost.

Yes	No	N/A
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used are disclosed.

Yes	No	N/A
		✓

They are valued at cost.

Yes	No	N/A
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/A
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/A
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/A
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/A
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/A
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/A
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/A
		✓

They are valued at fair value except where they qualify as basic financial instruments

Yes	No	N/A
		✓

Note 3: Analysis of Income

	Analysis	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Donations and legacies:	General grants provided by government/other charities		70,279		**70,279**	0
	Donations and gifts - General	27,569	6,200		**33,769**	31,985
	Gift Aid	1,316			**1,316**	0
	Donations and gifts - Covid 19 Specific				**0**	158,992
	Legacies				**0**	0
	Membership subscriptions and sponsorships which are in substance donations				**0**	0
	Donated goods, facilities and services				**0**	0
	Other				**0**	0
	Total	**28,885**	**76,479**	**0**	**105,364**	**190,977**
Charitable activities:					**0**	
	Total	**0**	**0**	**0**	**0**	**0**
Other trading activities:	Sale of Christmas Cards				**0**	154
	Total	**0**	**0**	**0**	**0**	**154**
Income from investments:	Interest income	8	36		**44**	48
	Dividend income				**0**	
	Rental and leasing income				**0**	
	Other				**0**	
	Total	**8**	**36**	**0**	**44**	**48**
Separate material item of income:					**0**	
	Total	**0**	**0**	**0**	**0**	**0**
Other:	Conversion of endowment funds into income				**0**	
	Gain on disposal of a tangible fixed asset held for charity's own use				**0**	
	Gain on disposal of a programme related investment				**0**	
	Royalties from the exploitation of intellectual property rights				**0**	
	Other				**0**	
	Total	**0**	**0**	**0**	**0**	**0**
	Total income	**28,893**	**76,515**	**0**	**105,408**	**191,179**

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Note 14.2 of these accounts shows in detail all income received in 2021/22. Split by restricted and unrestricted

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Grants Received in 2021/22:
- Green Social Prescribing Grant - £7,630.63
- CMHST Discharge Grant - £38,500.00
- Morrisons Foundation Grant - £23,148.00
- Asda Foundation Grant - £1,000.00

Other significant income received:
- Sovereign Healthcare donation for Nurse Training - £4,000

Note 4: Analysis of Expenditure

	Analysis	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Expenditure on raising funds:	Other trading activities				**0**	192
	Just Giving Fees	216			**216**	216
	Incurred seeking donations	1,155			**1,155**	
	Total expenditure on raising funds	**1,371**	**0**	**0**	**1,371**	**408**
Expenditure on charitable activities:	RITA Annual Software and Maintenance		18,348		**18,348**	
	Covid 19 - Lively Up Yourself sessions		8,085		**8,085**	8,488
	DAU Music Therapy	6,375			**6,375**	
	Covid 19 - Staff Support Fund		5,350		**5,350**	1,150
	Green Social Prescribing Project		5,286		**5,286**	
	Christmas Decorations / Gifts for Inpatients		2,798		**2,798**	2,077
	Covid 19 - Staff Thank you Cards & Vouchers		2,268		**2,268**	2,260
	Other Miscellaneous Expenditure	1,927	246		**2,173**	1,012
	Training Courses	1,896			**1,896**	
	Equipment Purchases	1,043	306		**1,349**	
	Therapeutic Activities for Service Users	1,341			**1,341**	3,699
	Covid 19 - Rainbow Garden		1,207		**1,207**	
	Theatre Company Production		1,200		**1,200**	
	Art Supplies		1,016		**1,016**	
	Charity Branded Clothing	526			**526**	
	Training Equipment	493			**493**	
	LD Week		236		**236**	
	Equipment for Wellbeing Room	235			**235**	3,974
	Key Safe boxes for Independent Living - Palliative Care		228		**228**	245
	Covid 19 - Staff Pamper packs		197		**197**	21,640
	Covid 19 - Snacks and Treats for Inpatient Ward Staff				**0**	36,640
	Covid 19 - Staff Training courses				**0**	14,400
	Covid 19 - JUST EAT vouchers for Non Clinical Staff				**0**	10,720
	Covid 19 - Therapeutic Activities for Service Users				**0**	3,600
	Staff Training Courses & Conferences, including travel (inc Sovereign Healthcare Monies)				**0**	3,319
	Covid 19 - Staff water bottles				**0**	2,250
	Garden Benches				**0**	919
	Brushes for babies				**0**	877
	Mobile Bookworm				**0**	766
	Covid 19 - Lockdown packs for service users				**0**	156
	Total expenditure on charitable activities	**13,836**	**46,770**	**0**	**60,606**	**118,192**
Separate material item of expense:	Admin costs of BDCT staff plus expenses	17,137	79,267		**96,404**	32,383
	Audit Fee	1,067	4,933		**6,000**	5,056
	Membership of NHS Charities Together	200	925		**1,125**	1,125
	Total	**18,404**	**85,125**	**0**	**103,529**	**38,564**
Other:					**0**	
	Total other expenditure	**0**	**0**	**0**	**0**	**0**
	Total expenditure	**33,611**	**131,895**	**0**	**165,506**	**157,164**

Note 5: Support Costs

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

The only support costs are the £95,826 charged by BDCT for financial, fundraising and administrative services provided to the charity. This is apportioned between the funds based on the average fund balances through the year, consistent with how the Interest Received is apportioned.

Note 6: Details of certain items of

6.1 Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	6,000	5,056

Note 7: Paid employees

There were no employees paid by the charity in 2021/22.

Note 8: Debtors and Prepayments

8.1 Analysis of debtors

	This year £	Last year £
Trade debtors		
Prepayments and accrued income	3,123	1,125
Other debtors		10,375
Total	**3,123**	**11,500**

8.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors		
Prepayments and accrued income		
Other debtors		
Total	**0**	**0**

Note 9: Creditors and accruals

9.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable				
Bank loans and overdrafts				
Trade creditors	9,692	9,279		
Payments received on account for contracts or performance related grants				
Accruals and deferred income				
Taxation and social security				
Other creditors				
Total	**9,692**	**9,279**	**0**	**0**

Note 10: Other disclosures for debtors, creditors and other basic financial instruments

10.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

The only significant creditors at 31st March 2022 are £6,000 owing to KPMG for External Audit services, and £3,692 for various purchases made in March. These will be paid in 2022/23 from existing cash reserves, and are therefore considered low risk.

Note 11: Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)		
Short term deposits		
Cash at bank and on hand	184,066	235,373
Other		
Total	**184,066**	**235,373**

Note 12: Fair value of assets and liabilities

12.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

The only significant debtor at 31st March 2022 is £3,123 relating to the staff lottery donations, which will be paid over by Bradford Teaching Hospitals NHS in 2022/23. This is considered low risk.

As detailed in note 10.1 all creditors (and any other commitments) can be paid from cash reserves, so there is no exposure to liquidity risk.

The Charity has no investments at 31st March 2022 so there is no exposure to market risk.

Note 13: Events after the end of the reporting period

There are no event after the end of the reporting period

Note 14: Charity funds

14.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Type PE, EE, R or UR*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers/ Mergers £	Gains and Losses £	Fund balances carried forward £
Renee Milner - Legacy	R		15,330	3	-5,888			**9,445**
Reevy Road West	R		9,423	2	-3,619			**5,806**
General Fund	U		37,916	28,891	-33,608			**33,199**
Palliative Care Services	R		66,051	1,711	-25,863			**41,899**
Sovereign Healthcare Training	R		33,251	4,006	-13,078			**24,179**
Joyce Williamson -Legacy	R		2,019	0	-776			**1,243**
Inpatient Services	R		25,568	504	-15,021			**11,051**
Covid-19 Private Donations	R		509	0	-196			**313**
Covid -19 NHS Charities Together	R		47,527	7	-32,343			**15,191**
Green Social Prescribing Grant Scheme	R		0	7,631	-6,404			**1,227**
Morrisons Foundations Grant	R		0	23,150	-22,641			**509**
NHST Stage 3 Fund/ CHMST Discharge Project	R		0	38,503	-5,914			**32,589**
Asda Foundation Grant	R		0	1,000	-154			**846**
		Total Funds	**237,594**	**105,408**	**-165,505**	**0**	**0**	**177,497**

Notes

14.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type PE, EE, R or UR*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers/ Mergers £	Gains and Losses £	Fund balances carried forward £
Bradford Development Fund *	R		32,138	4	-6,857	-25,285		**0**
Renee Milner - Legacy	R		17,813	3	-2,486			**15,330**
Reevy Road West	R		10,949	2	-1,528			**9,423**
General Fund *	U		2,026	21,529	-10,954	25,315		**37,916**
Learning Disabilities **	U		5,255	1	-608	-4,648		**0**
Beryl Hartley **	R		8,855	1	-1,025	-7,831		**0**
Art in Mental Health *	R		34	0	-4	-30		**0**
Airedale Mental Health **	U		13,504	2	-1,562	-11,944		**0**
Psychiatry of Old Age Development **	R		743	0	-86	-657		**0**
Palliative Care Services	R		76,360	2,126	-12,435			**66,051**
Dementia Assessment Unit **	U		595	500	-235	-860		**0**
Step Forward Centre **	R		380	0	-44	-336		**0**
Sovereign Healthcare Training	R		32,581	8,007	-7,337			**33,251**
Joyce Williamson -Legacy	R		2,346	0	-327			**2,019**
Inpatient Services	R			1	-709	26,276		**25,568**
Covid-19 Private Donations	R		0	592	-83			**509**
Covid -19 NHS Charities Together	R			158,411	-110,884			**47,527**
		Total Funds	**203,579**	**191,179**	**-157,164**	**0**	**0**	**237,594**

Notes

* Bradford Development Fund and Art in Mental Health were merged into the General Fund at 31/01/2021 - Charity Committee Approved.

** Learning Disabilities, Beryl Hartley, Airedale Mental Health, Psychiatry of Old Age Development, Dementia Assessment Unit and Step Forward Centre were merged together to form the new Inpatient Services fund at 31/01/2021 - Charity Committee Approved.

Note 15: Transactions with trustees and related parties

15.1 Transaction(s) with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

1

15.2 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

0

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Bradford District Care NHS Foundation Trust		Financial, fundraising and administrative services provided to the charity	95,826	0	0	0

Note 16: Additional disclosures -events after the end of the reporting period

In its meeting held on 28 July 2022, Charitable Funds Committee gave approval for change in the name of the charity as 'Better Lives NHS'.

Independent auditor's report to the Trustees of Bradford District Care NHS Foundation Trust Charitable Fund

Opinion

We have audited the financial statements of Bradford District Care NHS Foundation Trust Charitable Fund ("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 Committee and inspection of policy documentation as to the Charity's high-level policies and procedures to prevent and detect fraud, including the internal audit function, and the Charity's channel for "whistleblowing", as well as whether they have knowledge of any actual, suspected or alleged fraud.
- Assessing the opportunities for management to manipulate reported financial performance as a result of override of controls.
- Reading Charitable Funds 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 performed procedures to address the risk of management override of controls and the risk of fraudulent income recognition and the risk that Charity's management may be in a position to make inappropriate accounting entries.

We did not identify any additional fraud risks.

We performed procedures including:

- Identifying journal entries to test based on risk criteria and comparing identified entries to supporting documentation. These included those posted to cash and income that were considered outside of the normal course of business.
- Assessing the completeness of disclosed related party transactions and verifying they had been accurately recorded within the financial statements.
- Sample testing income items and agreeing to supporting documentation or evidence.

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 (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. 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 21, 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.

Rashpal Khangura
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

22 November 2022

BRADFORD DISTRICT CARE NHS FOUNDATION TRUST

England & Wales - Charity number 1130011

Accounts

Bradford District Care NHS
NHS Foundation Trust

Bradford District Care NHS Foundation Trust Charitable Fund

Charity Registration Number 1130011

Annual Report

Year Ended: 31 March 2021

Bradford District Care NHS Foundation Trust Charitable Fund

Trustees' Annual report for the year ended 31 March 2021

Foreword

The Corporate Trustee presents the Annual Report for the Bradford District Care NHS Foundation Trust Charitable funds together with the audited financial statements for the year ended 31 March 2021.

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 on 16 July 2014, 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 2015. The Charity's annual report and accounts include the separately established funds for which Bradford District Care NHS Foundation Trust is the sole beneficiary.

The Corporate Trustee considers that there are no material uncertainties regarding the Charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

The Charity has a corporate trustee: Bradford District Care NHS Foundation Trust. The members of the Trust Board who served during the financial year were as follows:

Executive and Associate Directors	
B Kilmurray	Chief Executive (to 28th June 2020)
T Patten	Chief Executive (from 7th September 2020)
L Romaniak	Director of Finance, Contracting & Facilities and Deputy Chief Executive (to 18th October 2020)
C Risdon	Interim Director of Finance (from 19th October 2020 to 31st January 2021)
M Woodhead	Director of Finance, Contracting & Estates (from 1st February 2021)
S Knight	Director of Human Resources & Organisational Development
P Hogg	Director of Corporate Affairs
S Ince	Interim Associate Director of Performance, Planning & Estates (from 19th October 2020 to 31st January 2021)
D Sims	Medical Director
T Rycroft	Chief Information Officer
P Scott	Chief Operating Officer, Interim Chief Executive (from 29th June 2020 to 6th September 2020) and Deputy Chief Executive (from 19th October 2020)
P Hubbard	Director of Nursing, Professions & Care Standards, and Interim Chief Operating Officer (from 29th June 2020 to 6th September 2020)
Non-Executive Directors	
C Elliott	Chair
G Armitage	Non Executive Director
S Lewis	Non Executive Director
C Panteli	Non Executive Director
M Ahmed	Non Executive Director (from 29th April 2020)
A Chang	Non Executive Director
Z Hussain	Non Executive Director

Reference and Administrative Details

The Charity consists of 9 individual funds at 31st March 2021. Charitable funds received by the charity are accepted, held and administered as funds and property held on trust for purposes relating to the health service and which meet the needs of the relevant donors. In accordance with the National Health Service Act 2006 and the National Health Service and Community Care Act 1990 these funds are held on trust by the corporate body.

Trustee

Bradford District Care NHS Foundation Trust is the Corporate Trustee of the Charitable Funds governed by the law applicable to Trusts, principally the Trustee Act 2000 and the Charities Act 1993, as amended by the Charities Act 2011.
The Trust Board has 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 names of those people, who served as agents of the corporate trustee in 2020/21, as permitted under regulation 16 of the NHS Trusts (Membership and Procedures) Regulations 1990, were as follows:

L Romaniak	Director of Finance, Contracting & Facilities and Deputy Chief Executive (to 18th October 2020)
C Risdon	Interim Director of Finance (from 19th October 2020 to 31st January 2021)
M Woodhead	Director of Finance, Contracting & Estates (from 1st February 2021)
P Scott	Chief Operating Officer, Interim Chief Executive (from 29th June 2020 to 6th September 2020) and Deputy Chief Executive (from 19th October 2020)
P Hogg	Director of Corporate Affairs
A Chang	Non Executive Director
Z Hussain	Non Executive Director

Day to Day Management of the Charity

Mike Woodhead as Director of Finance, Contracting and Estates has day to day responsibility for the management of the Charity and must personally approve, on behalf of the corporate trustee, all expenditure over £1,000, with an upper limit of £10,000, using his delegated authority, in line with a scheme of delegated authority approved by the corporate trustee. The Charitable Funds Committee approves all expenditure over £10,000.

Stacey Pearson, Head of Financial Accounting acted as the principal officer overseeing the day to day financial management and accounting for the charitable funds during the year.

Catherine Jowitt, Charity & Volunteer lead, in a new role for 2020/21 has taken responsibility for the strategic leadership and growth of the charity.

Principal Office

Bradford District Care NHS Foundation Trust
Trust Headquarters
New Mill
Victoria Road
Saltaire
Shipley
Bradford
BD18 3LD

Principal Professional Advisors

Bankers
Barclays Bank PLC
10 Market Street
Bradford

Auditors
KPMG LLP
1 Sovereign Square
Leeds
LS1 4DA

Structure, Governance and Management

The charity's unrestricted fund was established using the model declaration of trust and all funds held on trust at the date of registration were either part of this unrestricted fund or registered as separate restricted funds within the charity.

Subsequent donations received by the charity that are attributable to the original funds are added to those fund balances within the existing charity. The corporate trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objectives of each fund, by designating funds the corporate trustee respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff.

Where funds have been received which have specific restrictions set by the donor, these have been managed accordingly.

Non-Executive members of the Trust Board are appointed by the Council of Governors and Executive members of the Trust Board are subject to recruitment by the Trust Board. Members of the Trust Board are not individual trustees under Charity Law but act as agents on behalf of the corporate trustee.

Acting for the corporate trustee, the Charitable Funds Committee is responsible for the overall management of the charitable funds and is required to:

- Control, manage and monitor the use of the charity's resources;
- Manage and monitor the receipt of all income;
- Ensure that "best practice" is followed in the conduct of all its affairs fulfilling all its legal responsibilities;
- Ensure that the approved Investment Policy, approved by the Trust Board as corporate trustee, is adhered to and that performance is continually reviewed and that ethical considerations are applied; and
- Keep the Trust Board fully informed on the activity, performance and risks of the charity

The Charitable Funds Committee meets twice a year. In 2020/21 they met in May 2020 and October 2020. Attendance at these meetings during 2020/21 is summarised in the table below.

Name	Number of business meetings attended	13 May 2020	8 October 2020
Andrew Chang	2/2	**X**	**X**
Zulfi Hussain	2/2	**X***	**X***
Paul Hogg	2/2	**X**	**X**
Liz Romaniak	2/2	**X**	**X**
Patrick Scott	0/2	**-**	**-**

*indicates Chair of the meeting
-indicates apologies at the meeting

The Charitable Funds Committee Chair for the year was Zulfi Hussain.

The accounting records are dealt with by the finance department of Bradford District Care NHS Foundation Trust. In September 2020 the day to day administration of the charitable funds was transferred to the newly formed Charity Team, which includes the Fundraising Officer and Administrator.

Risk Management

The major risks to which the charity is exposed have been identified and considered. These have been reviewed and systems established to mitigate those risks. During the year where the charity has funds available for investment the Trustees consider those investments to carry a minimal risk. When investments are established, performance is reviewed and presented to the committee annually.

Internal audit reviews are undertaken by Audit Yorkshire. The last review carried out was 2019/20, resulting in a “significant assurance” audit opinion, with two minor recommendations that have been implemented..

Partnership Working and Networks

Bradford District Care NHS Foundation Trust is the main beneficiary of the charity and Bradford District Care NHS Foundation Trust is a related party by virtue of being the corporate trustee of the charity. By working in partnership with the Trust, the charitable funds are used to best effect. When deciding upon the most beneficial way to use charitable funds, the corporate trustee has regard to the main activities, objectives, strategies and plans of the Trust.

Objectives

The charity’s main objective is:

The trustee shall hold the trust fund to apply the income, and at its discretion, so far as may be permissible, the capital, either for the general or specific purposes of Bradford District Care NHS Foundation Trust or for all or any charitable purpose or purposes relating to the National Health Service (hereinafter referred to as “the objects”).

Annual Review

In May 2020 the charitable funds were re-launched under the name Better Lives. The re-launch has enabled the charity to have a Trust wide and public presence which has led to increases in both income and expenditure.

The brand Better Lives;

- aligns with the Trust’s organisation strategy and strapline, *Better Lives, Together;*
- is consistent with the Trust’s strategic objective to support people to live to their fullest potential and be as healthy as possible; and

- Support several of BDCFT's strategic priorities for 2020/21, including; the Community Collaborative programme, the Children and Young peoples pathway, the Learning Disability Pathway and the All adults pathway for mental health.

To support the re-launch the charities purpose, vision, aims and values were refreshed.

Our purpose is to enhance the care provided by Bradford District Care NHS Foundation Trust through charitable activity.

Our vision is to create better lives by improving the physical and mental wellbeing of our patients, service users, carers and staff.

Our charitable aims are to create better lives by:

- improving service user experience and outcomes,
- improving our care environments,
- supporting the health and wellbeing of our staff and volunteers,
- enabling our staff to enhance their knowledge and skills,
- any other activity which supports the purpose and vision of the charity.

Our Values link to the Trust's own values:
We Care: We act with respect and empathy, and always value difference
We Listen We understand people's views and respond to their individual needs
We Deliver: We use donations wisely to make a positive difference

In February 2020 the Charitable Funds Committee, approved additional resources for a 12 month period to support the launch of the new charity strategy, with strategic leadership being provided by the existing Trust Volunteer Lead. Resource has been allocated to employ a fundraiser officer, administration support and communications support with all roles being successfully filled. Work has commenced to develop a 3-year strategy for the charity with key priority areas being to;

- Increase brand awareness and donner stewardship with staff, our partners and communities.
- Increase and diversify charitable donations made to the charity.
- Increase charitable activity through improved fund management.
- Develop our existing systems and processes to effectively manage the increased activity of the charity.

Income

One of the purposes of the charitable funds re-launch was to have a public presence to enable a proactive approach to fundraising. As a result eleven fundraising events and activities have taken place. These included a staff member who has painted rocks for donations, running challenges including 5K run in May

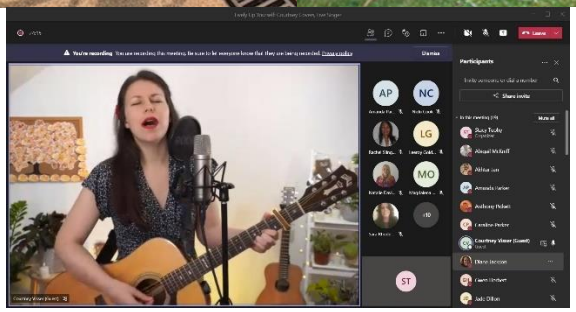
and running 4 days in a row from 4 Trust sites, re-launching Pennies from Heaven and the Staff Lottery and creating and selling service user designed Christmas Cards. The intention of these events was aimed at raising the profile of Better Lives and increasing the donor base by laying a foundation for further fundraising activities in the future.

Better Lives also secured its first corporate partner, P.E.C a local construction company which has committed to support the charity for 2 years.

COVID-19 and NHS Charities Together

As an affiliated member charity Better Lives has received a number of grants during 2020 to support staff, services users and volunteers in response to COVID-19. This has shown a significant increase in the normal expected income of the charity. Some examples of the impact this funding has had includes:

- providing snacks, drinks and selfcare items for staff in the community and on wards who were wearing PPE for long periods and minimising movement across the site to reduce risk of infection spread.
- Supported staff working at home with health and wellbeing interventions under a Lively Up Yourself programme such as desk yoga, Zumba, Pilates, singing and a motivational speaker.
- Supported families and service users on the wards and in the community with lockdown activity packs including puzzle and colouring books.
- Provided benches for families waiting outside for children during CAMHS appointments, creating seating for staff to have a break outside and outdoor meetings with service users,
- A rainbow garden for service users and families at the Dementia Assessment Unit.



Expenditure

In addition to the COVID-19 expenditure charitable funds have supported more activities benefitting service users, carers and staff than ever before.

In general, the funds were used to purchase a variety of additional goods and services to complement those provided by the Trust.

During the year charitable funds were used to provide a therapeutic package of entertainment, singing and dancing to the service users on our Dementia Assessment Unit. This entertainment provides enormous pleasure to the service users, their carers and staff. Staff reported that it was a real pleasure to see how positively that all the service users interacted and became involved with the sessions. This was noticeable in service users facial expressions and engagement. In addition to this, housekeeping staff noted that all offered meals were consumed by service users and evidence from the daily fluid intake showed a positive increase in the daily fluid totals.

The charity supported a brushing babies campaign with the Community Dental Team to encourage new mums to clean their babies teeth. Six private day nurseries within the most deprived areas of Bradford received training and support from the Community Dental team at a time when most oral health promotion activity was paused nationally due to COVID-19.

Oral health staff feedback - *'Its has been very exciting being involved in this campaign. Our aim is to help reduce tooth decay amongst our young children and it is great to see the day nurseries get involved and are keen to start toothbrushing with the children within their care. Without the charity funding we would not have been able to give these nurseries the opportunity to contribute to this evidenced based intervention'.*

The charity secured funding from the Muslim Women's Council and Ansari Welfare Trust UK to fund Quran Cubes. The cubes support access to Islamic scripture and create a calming environment for inpatient service users. One patient fed back that *"When I listen, I feel at peace, strong, rested, and feel like I did when I was happy as a child."* When asked when/how he listened, he said throughout the day and that he liked that he could take it with him and have it on when he's doing other things such as cooking. He listens before bed, feels power/strength from it and is then able to go to sleep.

To support the healthy weight or service users in low secure services the charity funded activity trackers and indoor fitness equipment such as mats, resistance bands and water bottles for those supported on Thornton Ward.

With the restrictions experienced during COVID-19 less staff attended training and conferences but the charity was still able to support our workforce through the Sovereign Fund to access training including Unconscious Bias training for the Palliative Care team and Tongue Tied Training for Breast Feeding Champions.

Funding has provided key safes for Palliative care patients to support access of care staff to patients homes, and Christmas gifts for service users within the inpatient wards.

Total expenditure by the charitable funds during the year was £157,164.

During the year the charity received donations of £190,977 from a variety of sources, of which £158,100 was received from NHS Charities Together. The charity also received income relating to investments, of £48 and £154 from other trading activities. Total income for the charitable fund during the year was £191,179.

Total income in the year was £34,015 more than expenditure. The trustees continue to promote the use of the funds for the benefit of service users, carers and staff which is in line with the Charity's objectives. Spending plans for key funds continue to be reviewed by the Charitable Funds Committee at each of its meetings.

A Review of our Finances, Achievements and Performance

The net assets of the charity at 31 March 2021 were £237,594 which is £34,015 more than the balance of £203,579 in 2019/20.

The charity continues to rely on donations, legacies and investment income as the main sources of income.

Investments

The corporate trustee previously invested a proportion of its charitable funds with JP Morgan in their UK Equity Fund and the Bond Fund for Charities. The Trust was notified in 2016/17 by J P Morgan of their intention to wind up The UK Equity Fund for Charities and The Bond Fund for Charities.

J P Morgan had stated the reason for winding up the funds was that for a number of years the Fund had failed to attract a significant level of assets and in recent years has suffered outflows resulting in a substantial reduction in the amount of assets under management. Furthermore, it is not believed that substantial assets will be attracted in the future. As a result, National Westminster Bank (who are the Trustee of JP Morgan) in consultation with J P Morgan, has taken the decision to wind up the fund and informed the Charity Commission accordingly. There are no other new opportunities for investing with JP Morgan in the future.

Over recent years the Trust has explored a number of options in relation to the future investment of the funds and the investment portfolios available. In considering the options the Trust will always seek to balance ethical considerations and risk. Investment constraints include companies manufacturing alcoholic and tobacco products and any others which may bring criticism to the Trust in its health promotion and educational roles. At the Charitable Fund Committee meetings held during 2020/21 it was suggested that investments should be kept under review in the light of plans to develop that charity over the coming years.

Reserve Policy

It is the responsibility of the corporate trustee to ensure that the funds are managed according to the regulations laid down by the Charity Commission.

Charitable Funds should only maintain balances which are reasonable in relation to the normal level of income and expenditure. As a guide, the Charity Commission recommends that balances should represent 3-5 years' worth of expenditure, thus reflecting the view that people donate money to be spent rather than saved.

The corporate trustee encourages the use of balances so that the service user, staff and carers of Bradford District Care NHS Foundation Trust can see the benefit of these donations.

Since the start of COVID19 over £130 million has been donated to NHS Charities Together to support the health and wellbeing of NHS staff and volunteers, of which the Better Lives charity has gratefully received a share of the donations made nationally. It is important to note in respect of going concern, that the charity does not rely on the donations relating to COVID-19, in order to continue the scope of its operations.

Related Party Transactions

The charity has related party transactions with Bradford District Care NHS Foundation Trust who administer the funds on behalf of the charity. These services are provided under a service level agreement.

In February 2020 the Charitable Funds Committee approved a revision to the cost of administering the funds on behalf of the charity that reflects the current resource input in supporting the daily running and statutory reporting for the Charity. The total costs in 2020/21 was £32,383. The increase in costs reflect inflationary uplifts and the new resources supporting the re-launch and re-branding of the charity.

The Future Vision of the Charity

In late 2021 the charity intends to launch its Strategy for the next 3 years. The strategy will embed all the positive changes made in 2020/21 and set out aspirational targets for the future ensuring Better Lives not only survives but thrives, ensuring it has the greatest impact possible with the funds it receives.

Comment from the Trustee

On behalf of the staff and patients who have benefited from improved services due to donations and legacies, the corporate trustee would like to thank all patients, relatives, carers and staff who have made charitable donations.

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

Under the trust deed of the charity and charity law, the trustee is responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and regulations. The trustee has elected 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 excess of expenditure over income for that period.

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

- 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, subject to any material departures disclosed and explained in the financial statements; and
- 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 trustee is required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustee 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 trustee is 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 Trustee

Signed:

Cathy Elliott
Chair

Therese Patten
Chief Executive

Annual Accounts
for the period

CHARITY COMMISSION FOR ENGLAND AND WALES

Period start date	1st April 2020	**Period end date**	31st March 2021
Charity Name	Bradford District Care Foundation Trust Charitable Fund	**Charity No** (if any)	1130011

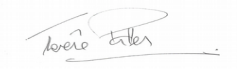
Section A: Statement of financial activities

Recommended categories by activity	Details of own analysis	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Incoming Resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies		21,873	169,104		**190,977**	18,562
Charitable activities					**-**	-
Other trading activities		154			**154**	-
Investments		5	43		**48**	693
Separate material item of income					**-**	-
Other					**-**	-
Total		**22,032**	**169,147**	**-**	**191,179**	**19,255**
Resources Expended (Note 4)						
Expenditure on:						
Trading Activities		- 192			**- 192**	-
Charitable activities		- 9,180	- 109,012		**- 118,192**	- 23,630
Separate material item of expense		- 3,987	- 34,793		**- 38,780**	- 19,151
Other					**-**	-
Total		**- 13,359**	**- 143,805**	**-**	**- 157,164**	**- 42,781**
Net income/(expenditure) before investment gains/(losses)		**8,673**	**25,342**	**-**	**34,015**	**- 23,526**
Net gains/(losses) on investments					**-**	-
Net income/(expenditure)		**8,673**	**25,342**	**-**	**34,015**	**- 23,526**
Extraordinary Items					**-**	- 1,014
Transfers between funds		7,866	- 7,866		**-**	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use				-	**-**	-
Other gains (losses)				-	**-**	
Net movement in funds		**16,539**	**17,476**	**-**	**34,015**	**- 24,540**
Reconciliation of Funds						
Total funds brought forward		21,378	182,201	-	**203,579**	228,119
Total funds carried forward		**37,917**	**199,677**	**-**	**237,594**	**203,579**

Section B: Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets	F01	F02	F03	F04	F05
Intangible Assets				-	
Tangible Assets				-	
Heritage Assets					
Investments				-	
Total fixed assets	**-**	**-**	**-**	**-**	**-**
Current assets					
Stocks				-	
Debtors (Note 8)	10,485	1,015		**11,500**	159
Investments				-	-
Cash at bank and in hand (Note 11)	31,901	203,472		**235,373**	224,116
Total current assets	**42,386**	**204,487**	**-**	**246,873**	**224,275**
Creditors: amounts falling due within one year (Note 9)	4,469	4,810		**9,279**	20,696
Net current assets/(liabilities)	**37,917**	**199,677**	**-**	**237,594**	**203,579**
Total assets less current liabilities	**37,917**	**199,677**	**-**	**237,594**	**203,579**
Creditors: amounts falling due after one year (Note 9)				-	
Provisions for liabilities				-	
Total Net Assets or Liabilities	**37,917**	**199,677**	**-**	**237,594**	**203,579**
Funds of the Charity					
Endowment funds				-	-
Restricted income funds (Note 14)		199,677		**199,677**	182,201
Unrestricted funds (Note 14)	37,917			**37,917**	21,378
Revaluation Reserve				-	-
Total funds	**37,917**	**199,677**	**-**	**237,594**	**203,579**

Signed by two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Therese Patten	04.11.21

	Cathy Elliott	04.11.21

Section C Notes to the accounts

Note 1: Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and 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 on 16 July 2014
• and with*		the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.* * - Tick as appropriate	

1.2 Going Concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons; The business model of the charity is such that its charitable activities are limited to those which it has sufficient funds to support from the excess of funding received over the costs of administering the charity. The charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 15.2. The Trustees have reviewed the cashflow forecast for the financial year 2020/21 and for a period of 12 months from the date of approval of these financial statements and confirm that the charity will have sufficient funds to meet its liabilities as they fall due for that period. The Trustees have also considered the implications of COVID-19 on the charities cash flow forecast and consider that as a result of its operating model explained above, even if no further funding is received in the 12 month period, the charity has sufficient cash reserves to pay all committed costs.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.1.

Yes	✓	* - Tick as appropriate
No		

Please disclose:

(i) the nature of the change in accounting policy;	Not Applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information;	Not Applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Not Applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes	✓	* - Tick as appropriate
No		

Please disclose:

(i) the nature of any changes;	Not Applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period	Not Applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes	✓	* - Tick as appropriate
No		

Please disclose:

(i) the nature of the prior period error;	Not Applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected;	Not Applicable
(iii) the amount of the correction at the beginning of the arliest prior period presented in the accounts.	Not Applicable

Note 2: Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 Reconciliation with previous generally accepted accounting practice

Please provide a description of the nature of each change in accounting policy	Not applicable, the Charity has adopted FRS 102 since 2015/16

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated	**0**	**0**

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	**0**

2.2 Income

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/A
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	✓		
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest,	This is included in the accounts when receipt is probable and the amount	Yes	No	N/A

royalties and dividends	receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	**Yes**	**No**	**N/A**
				✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	**Yes**	**No**	**N/A**
				✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.	**Yes**	**No**	**N/A**
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	**Yes**	**No**	**N/A**
				✓

2.3 Expenditure and liabilities

		Yes	No	N/A
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.	✓		

2.4 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least: £5,000

They are valued at cost.

The depreciation rates and methods used are disclosed.

Yes	No	N/A
		✓

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed.

Yes	No	N/A
		✓

They are valued at cost.

Yes	No	N/A
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used are disclosed.

Yes	No	N/A
		✓

They are valued at cost.

Yes	No	N/A
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/A
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/A
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/A
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/A
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/A
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/A
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/A
		✓

They are valued at fair value except where they qualify as basic financial instruments

Yes	No	N/A
		✓

Note 3: Analysis of Income

	Analysis	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Donations and legacies:	Donations and gifts - General	21,873	10,112		**31,985**	18,562
	Donations and gifts - Covid 19 Specific		158,992		**158,992**	0
	Gift Aid				**0**	0
	Legacies				**0**	0
	General grants provided by government/other charities				**0**	0
	Membership subscriptions and sponsorships which are in substance donations				**0**	0
	Donated goods, facilities and services				**0**	0
	Other				**0**	0
	Total	**21,873**	**169,104**	**0**	**190,977**	**18,562**
Charitable activities:					**0**	
	Total	**0**	**0**	**0**	**0**	**0**
Other trading activities:	Sale of Christmas Cards	154			**154**	
	Total	**154**	**0**	**0**	**154**	**0**
Income from investments:	Interest income	5	43		**48**	693
	Dividend income				**0**	
	Rental and leasing income				**0**	
	Other				**0**	
	Total	**5**	**43**	**0**	**48**	**693**
Separate material item of income:					**0**	
	Total	**0**	**0**	**0**	**0**	**0**
Other:	Conversion of endowment funds into income				**0**	
	Gain on disposal of a tangible fixed asset held for charity's own use				**0**	
	Gain on disposal of a programme related investment				**0**	
	Royalties from the exploitation of intellectual property rights				**0**	
	Other				**0**	
	Total	**0**	**0**	**0**	**0**	**0**
	Total income	**22,032**	**169,147**	**0**	**191,179**	**19,255**

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Note 14.2 of these accounts shows in detail all income received in 2020/21. Split by restricted and unrestricted

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

£158,100 (£0k 2019/20) - national Covid-19 related monies allocated by NHS Charities Together. Specifically to be spent on the response to the pandemic. No similar income in 2019/20.
£8,000 (£8k 2019/20) - Sovereign Healthcare - Staff training and development contribution.

Note 4: Analysis of Expenditure

	Analysis	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Expenditure on raising funds:	Other trading activities	192			**192**	
	Incurred seeking donations				**0**	
	Incurred seeking legacies				**0**	
	Incurred seeking grants				**0**	
	Operating membership schemes and social lotteries				**0**	
	Staging fundraising events				**0**	
	Fundraising agents				**0**	
	Operating charity shops				**0**	
	Operating a trading company undertaking non-charitable trading activity				**0**	
	Advertising, marketing, direct mail and publicity				**0**	
	Start up costs incurred in generating new source of future income				**0**	
	Database development costs				**0**	
	Investment management costs:				**0**	
	Portfolio management costs				**0**	
	Cost of obtaining investment advice				**0**	
	Investment administration costs				**0**	
	Intellectual property licencing costs				**0**	
	Rent collection, property repairs and maintenance charges				**0**	
	Total expenditure on raising funds	**192**	**0**	**0**	**192**	**0**
Expenditure on charitable activities:	Equipment for Wellbeing Room	3,974			**3,974**	0
	Therapeutic Activities for Service Users	3,147	552		**3,699**	8,791
	Staff Training Courses & Conferences, including travel (inc Sovereign Healthcare Monies)		3,319		**3,319**	5,461
	Christmas Decorations / Gifts for Inpatients	147	1,930		**2,077**	2,060
	Garden Benches	23	896		**919**	0
	Brushes for babies	877			**877**	0
	Mobile Bookworm		766		**766**	0
	Other Miscellaneous Expenditure	1,012			**1,012**	453
	Key Safe boxes for Independent Living - Palliative Care		245		**245**	490
	Just Giving fees				**0**	72
	Embroidered T-Shirts for Volunteers				**0**	1,394
	Medical Demonstration Doll for Health Visiting Services				**0**	1,377
	Lynfest				**0**	947
	TVs and Tablets for Children's Dental Reception areas				**0**	912
	Service User Research & Development Involvelemnt				**0**	841
	LD Nursing Event				**0**	570
	Four Seasons Café				**0**	263
	Covid 19 - Snacks and Treats for Inpatient Ward Staff		36,640		**36,640**	0
	Covid 19 - Staff Pamper packs		21,640		**21,640**	0
	Covid 19 - Staff Training courses		14,400		**14,400**	0
	Covid 19 - JUST EAT vouchers for Non Clinical Staff		10,720		**10,720**	0
	Covid 19 - Lively Up Yourself sessions		8,488		**8,488**	0
	Covid 19 - Therapeutic Activities for Service Users		3,600		**3,600**	0
	Covid 19 - Staff Thank you Cards & Vouchers		2,260		**2,260**	0
	Covid 19 - Staff water bottles		2,250		**2,250**	0
	Covid 19 - Staff Support Fund		1,150		**1,150**	0
	Covid 19 - Lockdown packs for service users		156		**156**	0
					0	0
	Total expenditure on charitable activities	**9,180**	**109,012**	**0**	**118,192**	**23,631**
Separate material item of expense:	Admin costs of BDCT staff	3,167	29,216		**32,383**	13,596
	Audit Fee	493	4,562		**5,055**	5,055
	Membership of NHS Charities Together	110	1,015		**1,125**	500
	Just Giving Fees	217			**217**	0
	Total	**3,987**	**34,793**	**0**	**38,780**	**19,151**

Other:					0	
	Total other expenditure	**0**	**0**	**0**	**0**	**0**
	Total expenditure	**13,359**	**143,805**	**0**	**157,164**	**42,782**

Note 5: Support Costs

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

The only support costs are the £32,383 charged by BDCT for financial, fundraising and administrative services provided to the charity. This is apportioned between the funds based on the average fund balances through the year, consistent with how the Interest Received is apportioned.

Note 6: Details of certain items of

6.1 Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	5,055	5,055

Note 7: Paid employees

There were no employees paid by the charity in 2020/21.

Note 8: Debtors and Prepayments

8.1 Analysis of debtors

	This year £	Last year £
Trade debtors		
Prepayments and accrued income	1,125	
Other debtors	10,375	159
Total	**11,500**	**159**

8.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors		
Prepayments and accrued income		
Other debtors		
Total	**0**	**0**

Note 9: Creditors and accruals

9.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable				
Bank loans and overdrafts				
Trade creditors	9,279	19,225		
Payments received on account for contracts or performance related grants				
Accruals and deferred income				
Taxation and social security				
Other creditors		1,471		
Total	**9,279**	**20,696**	**0**	**0**

Note 10: Other disclosures for debtors, creditors and other basic financial instruments

10.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

The only significant creditors at 31st March 2021 are £5,055 owing to KPMG for External Audit services, and £4,223 for various purchases made in March. These will be paid in 2021/22 from existing cash reserves, and are therefore considered low risk.

Note 11: Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)		
Short term deposits		
Cash at bank and on hand	235,373	224,116
Other		
Total	**235,373**	**224,116**

Note 12: Fair value of assets and liabilities

12.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

The only significant debtor at 31st March 2021 is £10,156 relating to the staff lottery donations, which will be paid over by Bradford Teaching Hospitals NHS in 2021/22. This is considered low risk.

As detailed in note 10.1 all creditors (and any other commitments) can be paid from cash reserves, so there is no exposure to liquidity risk.

The Charity has no investments at 31st March 2021 so there is no exposure to market risk.

Note 13: Events after the end of the reporting period

There are no event after the end of the reporting period

Note 14: Charity funds

14.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Type PE, EE, R or UR*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers/ Mergers £	Gains and Losses £	Fund balances carried forward £
Bradford Development Fund *	R		32,138	4	-6,857	-25,285		**0**
Renee Milner - Legacy	R		17,813	3	-2,486			**15,330**
Reevy Road West	R		10,949	2	-1,528			**9,423**
General Fund *	U		2,026	21,529	-10,954	25,315		**37,916**
Learning Disabilities **	U		5,255	1	-608	-4,648		**0**
Beryl Hartley **	R		8,855	1	-1,025	-7,831		**0**
Art in Mental Health *	R		34	0	-4	-30		**0**
Airedale Mental Health **	U		13,504	2	-1,562	-11,944		**0**
Psychiatry of Old Age Development **	R		743	0	-86	-657		**0**
Palliative Care Services	R		76,360	2,126	-12,435			**66,051**
Dementia Assessment Unit **	U		595	500	-235	-860		**0**
Step Forward Centre **	R		380	0	-44	-336		**0**
Sovereign Healthcare Training	R		32,581	8,007	-7,337			**33,251**
Joyce Williamson -Legacy	R		2,346	0	-327			**2,019**
Inpatient Services	R			1	-709	26,276		**25,568**
Covid-19 Private Donations	R		0	592	-83			**509**
Covid -19 NHS Charities Together	R			158,411	-110,884			**47,527**
		Total Funds	**203,579**	**191,179**	**-157,164**	**0**	**0**	**237,594**

Notes

* Bradford Development Fund and Art in Mental Health were merged into the General Fund at 31/01/2021 - Charity Committee Approved.

** Learning Disabilities, Beryl Hartley, Airedale Mental Health, Psychiatry of Old Age Development, Dementia Assessment Unit and Step Forward Centre were merged together to form the new Inpatient Services fund at 31/01/2021 - Charity Committee Approved.

14.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type PE, EE, R or UR*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers/ Mergers £	Gains and Losses £	Fund balances carried forward £
Bradford Development Fund	R		36,530	6,014	-10,406			**32,138**
Renee Milner - Legacy	R		19,420	60	-1,667			**17,813**
Reevy Road West	R		11,937	37	-1,025			**10,949**
General Fund	U		12,100	884	-10,958			**2,026**
Learning Disabilities	U		5,729	18	-492			**5,255**
Beryl Hartley	R		9,654	30	-829			**8,855**
Art in Mental Health	R		37		-3			**34**
Airedale Mental Health	U		14,722	46	-1,264			**13,504**
Healthcare Psychology *	R		1,014			-1,014		**0**
Psychiatry of Old Age Develop.	R		810	3	-70			**743**
Bradford Network for Palliative Care **	R		1,493			-1,493		**0**
Hospice @ Home **	U		60,373			-60,373		**0**
Bradford Palliative Care Nurses **	R		18,242	290		-18,532		**0**
Palliative Care Services **	R		0	3,691	-7,729	80,398		**76,360**
Dementia Assessment Unit	U		1,182	73	-660			**595**
Step Forward Centre	R		415	1	-36			**380**
Sovereign Healthcare Training	R		31,903	8,100	-7,422			**32,581**
Joyce Williamson - Legacy Fund	R		2,558	8	-220			**2,346**
		Total Funds	**228,119**	**19,255**	**-42,781**	**-1,014**	**0**	**203,579**

Notes

* The Healthcare Psychology fund was transferred to Airedale NHS Foundation Trust Charitable Fund in 2019/20.

** Bradford Network for Palliative Care, Hospice @ Home and Bradford Palliative Care Nurses funds were merged together into one new fund, "Palliative Care Services", during 2019/20.

Note 15: Transactions with trustees and related parties

15.1 Transaction(s) with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

1

15.2 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

0

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Bradford District Care NHS Foundation Trust		financial, fundraising and administrative services provided to the charity	32,383	0	0	0

Note 16: Additional disclosures

In May 2020 the charitable funds were re-launched under the name Better Lives. This re-launch has enabled the charity to have a Trust wide and public presence which has led to increases in both income and expenditure. The Charitable Funds Committee in February 2020, approved additional resources for a 12 month period to support the launch of the new charity strategy, with strategic leadership being allocated to the existing Trust Volunteer Lead. Resource has been allocated to employ a fundraiser officer, administration support and communications support with all roles being successfully filled. Work has been on-going (albeit slightly delayed due to COVID-19) to develop a 3-year strategy for the charity with key priority.

As an affiliated member charity Better Lives has received a number of grants during 2020 to support staff, services users and volunteers in response to COVID-19. This has shown a significant increase in the normal expected income of the charity. Please refer to note 3 of these Annual Accounts and the supporting Annual Report, for further information in relation to the donations received by NHS Charities Together

Independent auditor's report to the Trustees of Bradford District Care NHS Foundation Trust Charitable Fund

Opinion

We have audited the financial statements of Bradford District Care NHS Foundation Trust Charitable Fund ("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.

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 Committee and internal audit and inspection of policy documentation as to the Charity's high-level policies and procedures to prevent and detect fraud, including the internal audit function, and the Charity's channel for "whistleblowing", as well as whether they have knowledge of any actual, suspected or alleged fraud.
- Assessing the opportunities for management to manipulate reported financial performance as a result of override of controls.
- Reading Charitable Funds 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 performed procedures to address the risk of management override of controls and the risk of fraudulent revenue recognition and the risk that Charity's management may be in a position to make inappropriate accounting entries.

We did not identify any additional fraud risks.

We performed procedures including:

- Identifying journal entries to test based on risk criteria.
- Assessing significant estimates for bias.
- Assessing the completeness of disclosed related party transactions and verifying they had been accurately recorded within the financial statements.
- Sample testing revenue items and agreeing to supporting documentation or evidence.

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 (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. 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 15, 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.

Rashpal Khangura
for and on behalf of KPMG LLP, Statutory Auditor
Chartered Accountants

1 Sovereign Square
Sovereign St
Leeds
LS1 4DA

24 November 2021

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