



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 donor 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 of 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:

A handwritten signature in black ink, appearing to read "Cathy Elliott".

Cathy Elliott
Chair

A handwritten signature in black ink, appearing to read "Therese Patten".

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 £
		F01	F02	F03	F04	F05
Incoming Resources (Note 3)						
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
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Net gains/(losses) on investments

			-	-
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Net income/(expenditure)

8,673	25,342	-	34,015	- 23,526
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Extraordinary Items

			-	- 1,014
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Transfers between funds

7,866	- 7,866		-	-
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Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

		-	-	-
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Other gains (losses)

		-	-	
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Net movement in funds

16,539	17,476	-	34,015	- 24,540
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Reconciliation of Funds

Total funds brought forward

21,378	182,201	-	203,579	228,119
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Total funds carried forward

37,917	199,677	-	237,594	203,579
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Section B: Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
	F01	F02	F03	F04	F05
Fixed assets					
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
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Net current assets/(liabilities)

37,917	199,677	-	237,594	203,579
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Total assets less current liabilities

37,917	199,677	-	237,594	203,579
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Creditors: amounts falling due after one year (Note 9)

			-	
Provisions for liabilities			-	

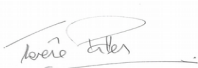
Total Net Assets or Liabilities

37,917	199,677	-	237,594	203,579
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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

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

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

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Please disclose:

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

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

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		
Fund balance as restated	0	0

Reconciliation 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	
<i>Adjustments:</i>	
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.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when:	Yes	No	N/A
	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.	Yes	No	N/A
		✓		
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).	Yes	No	N/A
		✓		
	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).	Yes	No	N/A
		✓		
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.	Yes	No	N/A
		✓		
Government grants	The charity has received government grants in the reporting period	Yes	No	N/A
			✓	
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.	Yes	No	N/A
				✓
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	Yes	No	N/A
				✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/A
				✓
	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.	Yes	No	N/A
				✓
	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'.	Yes	No	N/A
				✓
	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.	Yes	No	N/A
				✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/A
				✓
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.	Yes	No	N/A
				✓
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,	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/A
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.3 Expenditure and liabilities

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.	Yes	No	N/A
		✓		
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.	Yes	No	N/A
		✓		
	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.	Yes	No	N/A
		✓		
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.	Yes	No	N/A
				✓
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.	Yes	No	N/A
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/A
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/A
		✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/A
		✓		
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	Yes	No	N/A
				✓
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.	Yes	No	N/A
		✓		

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.	Yes No N/A
	The depreciation rates and methods used are disclosed.	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
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
		<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	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
		<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	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
		<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	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
		<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	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
Debtors	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes No N/A
		<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	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		<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
	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
		<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments	Yes No N/A
		<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>

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:					
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:					
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 Involvement				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**

Independent examiner's fees

This year £	Last year £
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

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
235,373	224,116
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

Section C

Notes to the accounts

(cont)

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	237,579

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