



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 cakes 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.



- **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

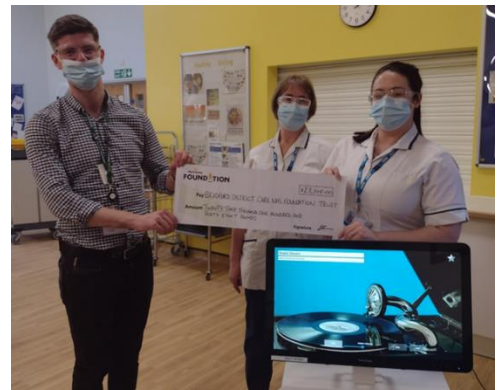
We have applied to external funders and through this new income stream have secured funding for our first off-site allotment for our EIP teams and service users. This project enabled cross functional working between the charity, external funders, EIP, service users, volunteers, P.E.C and our energy,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

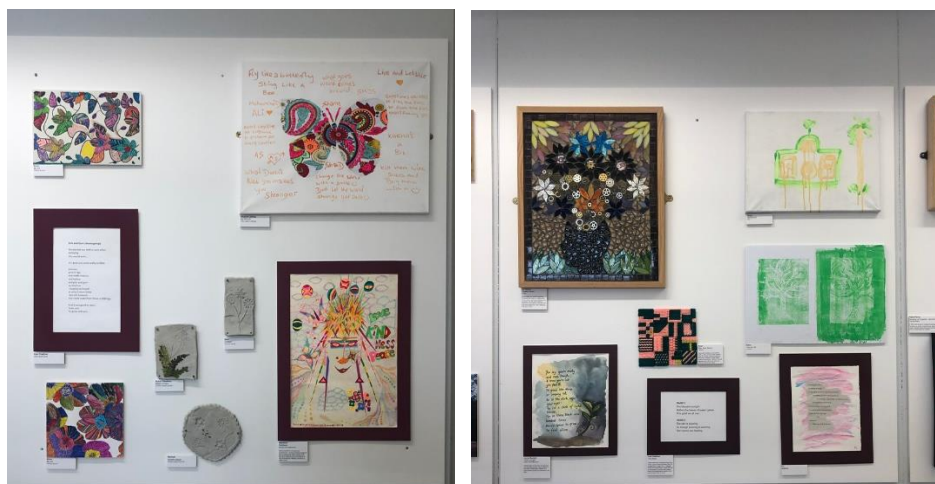


RITA, Reminiscence Interactive Therapy Activities, an innovative, evidence-based, state-of-the-art digital therapy system which allows patients to use apps, games and other leisure activities as part of their hospital recovery for the Dementia Assessment Unit and Bracken Ward at Airedale Centre for Mental 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

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**



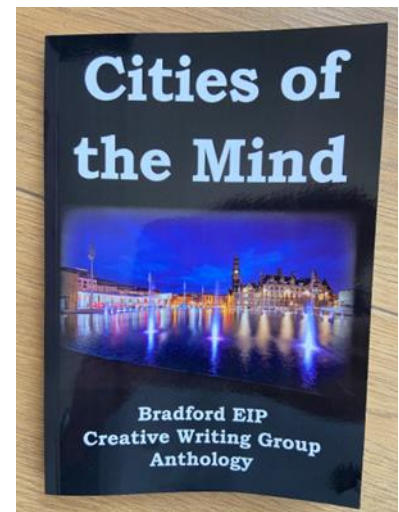
Two therapy rabbits were donated in 2021. The Rabbits provide service users an opportunity to have a sense of responsibility by having something to care for other than themselves. Service users are involved in cleaning, feeding and all round care of the rabbits. A member of staff has completed training 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:

A handwritten signature in dark ink, appearing to read 'L. Patterson', with a stylized, flowing script.

Dr Linda Patterson
Chair

A handwritten signature in dark ink, appearing to read 'P. Hubbard', with a stylized, flowing script.

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 £
		F01	F02	F03	F04	F05
Incoming Resources (Note 3)						
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)

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

Total funds carried forward

	37,917		199,677	-	237,594		203,579
	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 £
	F01	F02	F03	F04	F05
Fixed assets					
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
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Net current assets/(liabilities)

33,200	144,297	-	177,497	237,594
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Total assets less current liabilities

33,200	144,297	-	177,497	237,594
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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
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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

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
---	--------------------	----------

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>(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: 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.	Yes	No	N/A
		✓		
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.	<table><tr><td>Yes</td><td>No</td><td>N/A</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/A			✓
	Yes	No	N/A					
		✓						
The depreciation rates and methods used are disclosed.	<table><tr><td>Yes</td><td>No</td><td>N/A</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/A			✓	
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.	<table><tr><td>Yes</td><td>No</td><td>N/A</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/A			✓
	Yes	No	N/A					
			✓					
They are valued at cost.	<table><tr><td>Yes</td><td>No</td><td>N/A</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/A			✓	
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.	<table><tr><td>Yes</td><td>No</td><td>N/A</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/A			✓
	Yes	No	N/A					
			✓					
They are valued at cost.	<table><tr><td>Yes</td><td>No</td><td>N/A</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/A			✓	
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.	<table><tr><td>Yes</td><td>No</td><td>N/A</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/A			✓
	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	<table><tr><td>Yes</td><td>No</td><td>N/A</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/A			✓	
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.	<table><tr><td>Yes</td><td>No</td><td>N/A</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/A			✓
	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.	<table><tr><td>Yes</td><td>No</td><td>N/A</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/A			✓
Yes	No	N/A						
		✓						
Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<table><tr><td>Yes</td><td>No</td><td>N/A</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/A			✓	
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.	<table><tr><td>Yes</td><td>No</td><td>N/A</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes	No	N/A	✓		
	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.	<table><tr><td>Yes</td><td>No</td><td>N/A</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/A			✓
	Yes	No	N/A					
			✓					
They are valued at fair value except where they qualify as basic financial instruments	<table><tr><td>Yes</td><td>No</td><td>N/A</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/A			✓	
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:					
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**

Independent examiner's fees

This year £	Last year £
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

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 £
184,066	235,373
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
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22 November 2022