



**Bradford District Care NHS Foundation Trust Charitable Fund**

**Charity Registration Number 1130011**

**Annual Report**

**Year Ended: 31 March 2023**

## **Bradford District Care NHS Foundation Trust Charitable Fund**

### **Trustees' Annual report for the year ended 31 March 2023**

#### **Foreword**

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

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015. The Charity's report and accounts include all the separately established funds for which Bradford District Care NHS Foundation Trust are the sole beneficiaries.

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

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

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

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

## Reference and Administrative Details

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

## Trustee

Bradford District Care NHS Foundation Trust is the Corporate Trustee of the Charitable Funds governed by the law applicable to Trusts principally the Trustee Act 2000 and the Charities Act 1993, as amended by the Charities Act 2011. The Trust Board has devolved responsibility for the on-going management of funds to the Charitable Funds Committee which administers the funds on behalf of the corporate trustee.

The names of those people, who served as agents of the corporate trustee in 2022/23, as permitted under regulation 16 of the NHS Trusts (Membership and Procedures) Regulations 1990, were as follows:

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

## Day to Day Management of the Charity

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

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

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

## **Principal Office**

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

## **Principal Professional Advisors**

### **Bankers**

Barclays Bank PLC  
10 Market Street  
Bradford

### **Auditors**

KPMG LLP  
1 Sovereign Square  
Leeds  
LS1 4DA

## **Structure, Governance and Management**

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

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

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

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

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

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

The Committee met four times during 2022/23:

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

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

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

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

**Attendance at Charitable Funds Committee meetings by substantive members**

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

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

\* indicates Chair of the meeting

- indicates apologies at the meeting

### Attendance at Committee meetings by formal attendees

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

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

### Risk Management

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

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

## Partnership Working and Networks

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

## Objectives

The charity's main objective is:

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

## Annual Review

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

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

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

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

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

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



**We use charitable funds to:**

Support service users and staff to enhance care which

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

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

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

## Better Lives Fundraising Events



## The Cross Bay Walk

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



## NHS Big Tea

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



## The Yorkshire 3 Peaks





## Golf Day

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



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

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



The halfway house was an



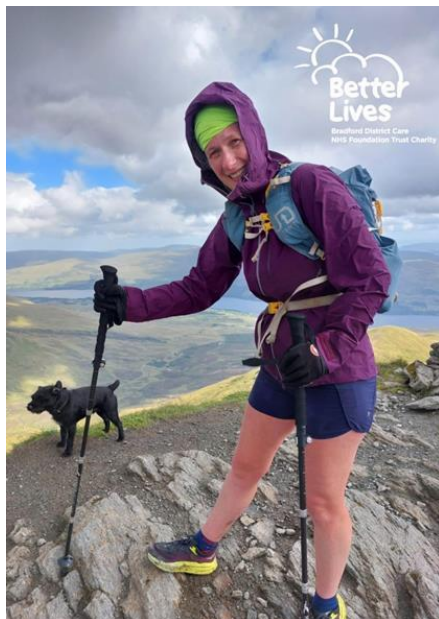
## Dragon Boat Race

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



## Staff Fundraising

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







### Festive fundraising

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

### Colleague engagement

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



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

## External Trusts and Foundation income

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

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

## Charitable Expenditure (Better Lives grants)

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

### Palliative Care

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

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





In addition the charity received an application from the team for a rise recliner chair for a patient whose family could not afford to buy one, it was felt a rise recliner chair would have a significant positive impact on the patients end of life care. Unfortunately, buying a rise recliner chair for one patient for a short time did not meet the charitable aims, however further conversations with the team established this was an on-going need for many families as the cost of a rise recliner chair was outside of a lot of peoples financial means. The team had identified a local business who refurbish and sell on second hand rise recliner chair. In

negotiation with this business, the charity agreed to purchase a chair, the business deliver it to the patient, collect from the patient's home when it's no longer required, clean and refurbish and then repeat for a small charge. Within 6 months of the first chair being made available, a waiting list had formed, and a second chair has now been purchased. This simple resource has already benefited 7 patients and their families.

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

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

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





## **Learning Disabilities team and Dying Matters**

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

## **Intensive Home Treatment Team - Grab Bags for Crisis Survival Project**

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

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



## One Step Beyond

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

### **Lynfield Recreation Hall equipment**

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

### **Airedale Sensory and Edible Garden**

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



### **Allotment**

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

Allotment Video <https://vimeo.com/776621603>





### Older Peoples Mental Health exercise group

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

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

### Inpatient Christmas gifts

Purchased Christmas gifts for 186 patients.



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

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

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

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

### **A Review of our Finances, Achievements and Performance**

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

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

### **Investments**

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

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

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

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

### **Reserve Policy**

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

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

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

### **Related Party Transactions**

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

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

### **The Future Vision of the Charity**

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

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

### **Comment from the Trustee**

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

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

Under the trust deed of the charity and charity law, the trustee is responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and regulations. The trustee has elected to prepare the financial statements in accordance with UK Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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

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

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

The trustee is required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the charity's transactions and disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustee to ensure that, where any statements of accounts are

prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

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

By Order of the Trustee

Signed:

A handwritten signature in dark ink, appearing to read 'L. Patterson', with a horizontal line extending to the right.

Dr Linda Patterson  
Chair

A handwritten signature in dark ink, appearing to read 'Therese Patten', with a horizontal line extending to the right.

Therese Patten  
Chief Executive



# Annual Accounts for the period



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Period start date

1st April 2022

Period end date

31st March 2023

Charity Name

Bradford District Care Foundation  
Trust Charitable Fund

Charity No  
(if any)

1130011

## Section A: Statement of financial activities

Recommended categories by activity	Details of own analysis	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
<b>Incoming Resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies (including Gift Aid)		28,470	5,589		34,059	35,085
Grants			70,498		70,498	70,279
Other trading activities					-	-
Investments		237	770		1,007	44
<b>Total</b>		<b>28,707</b>	<b>76,857</b>	<b>-</b>	<b>105,564</b>	<b>105,408</b>

## Resources Expended (Note 4)

<b>Expenditure on:</b>						
Trading Activities					-	-
Charitable activities	-	5,790	-	81,619	-	87,409
Separate material item of expense	-	5,869	-	19,113	-	24,982
Fundraising	-	2,574			-	2,574
<b>Total</b>	<b>-</b>	<b>14,233</b>	<b>-</b>	<b>100,732</b>	<b>-</b>	<b>114,965</b>

Net income/(expenditure) before investment gains/(losses)

14,474	-	23,875	-	-	9,401	-	60,098
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Net gains/(losses) on investments

					-		-
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Net income/(expenditure)

14,474	-	23,875	-	-	9,401	-	60,098
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Extraordinary Items

					-		
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Transfers between funds

					-		-
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Other recognised gains/(losses):

Other gains (losses)

					-		-
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Net movement in funds

14,474	-	23,875	-	-	9,401	-	60,098
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Reconciliation of Funds

Total funds brought forward

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

***Total funds carried forward***

47,674	120,422	-	168,096	177,497
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***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
<b>Fixed assets</b>					
Intangible Assets				-	
Tangible Assets				-	
Heritage Assets				-	
Investments				-	
<b>Total fixed assets</b>	-	-	-	-	-

### Current assets

Stocks				-	-
Debtors (Note 8)	6,074	250		6,324	3,123
Investments				-	-
Cash at bank and in hand (Note 11)	43,221	129,125		172,346	184,066
<b>Total current assets</b>	<b>49,295</b>	<b>129,375</b>	-	<b>178,670</b>	<b>187,189</b>

**Creditors:** amounts falling due within one year (Note 9)

1,621	8,953		10,574	9,692
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**Net current assets/(liabilities)**

47,674	120,422	-	168,096	177,497
--------	---------	---	---------	---------

**Total assets less current liabilities**

47,674	120,422	-	168,096	177,497
--------	---------	---	---------	---------

**Creditors:** amounts falling due after one year (Note 9)

			-	
Provisions for liabilities			-	

**Total Net Assets or Liabilities**

47,674	120,422	-	168,096	177,497
--------	---------	---	---------	---------



### Funds of the Charity

Endowment funds			-	-
Restricted income funds (Note 14)		120,422	120,422	144,297
Unrestricted funds (Note 14)	47,674		47,674	33,200
Revaluation Reserve			-	-

**Total funds**

47,674	120,422	-	168,096	177,497
--------	---------	---	---------	---------

**Signed by two trustees on behalf of all the trustees**

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

**Note 1: Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

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

The accounts have been prepared in accordance with:

- and with\*

☒

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

- and with\*

☐

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

- and with the Charities Act 2011.

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

\* - Tick as appropriate

☐
**1.2 Going Concern**

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

An explanation as to those factors that support the conclusion that the charity is a going concern;

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons;

The business model of the charity is such that its charitable activities are limited to those which it has sufficient funds to support from the excess of funding received over the costs of administering the charity. The charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 15.2.

The Trustees have reviewed the cashflow forecast for the financial year 2022/23 and for a period of 12 months from the date of approval of these financial statements and confirm that the charity will have sufficient funds to meet its liabilities as they fall due for that period.

Consequently, the Trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements "

**1.3 Change of accounting policy**

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

Yes 

✓
---

 \* - Tick as appropriate

No 

--

**Please disclose:**

<b><i>(i) the nature of the change in accounting policy;</i></b>	Not Applicable
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information;</i></b>	Not Applicable
<b><i>(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.</i></b>	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:**

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

<b>(i) the nature of the prior period error;</b>	Not Applicable
<b>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected;</b>	Not Applicable
<b>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</b>	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		
Adjustments:		
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	
Adjustments:	
Previous period net income/(expenditure) as restated	0



## 2.2 Income

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

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when:	<b>Yes</b>	<b>No</b>	<b>N/A</b>
	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.	✓		
<b>Offsetting</b>	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.	<b>Yes</b>	<b>No</b>	<b>N/A</b>
		✓		
<b>Grants and donations</b>	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).	<b>Yes</b>	<b>No</b>	<b>N/A</b>
		✓		
	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).	<b>Yes</b>	<b>No</b>	<b>N/A</b>
		✓		
<b>Legacies</b>	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.	<b>Yes</b>	<b>No</b>	<b>N/A</b>
		✓		
<b>Government grants</b>	The charity has received government grants in the reporting period	<b>Yes</b>	<b>No</b>	<b>N/A</b>
			✓	
<b>Tax reclaims on donations and gifts</b>	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.	<b>Yes</b>	<b>No</b>	<b>N/A</b>
		✓		
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions	<b>Yes</b>	<b>No</b>	<b>N/A</b>
				✓
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<b>Yes</b>	<b>No</b>	<b>N/A</b>
				✓
	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.	<b>Yes</b>	<b>No</b>	<b>N/A</b>
				✓
	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'.	<b>Yes</b>	<b>No</b>	<b>N/A</b>
				✓
	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.	<b>Yes</b>	<b>No</b>	<b>N/A</b>
				✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<b>Yes</b>	<b>No</b>	<b>N/A</b>
				✓
<b>Donated services and facilities</b>	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.	<b>Yes</b>	<b>No</b>	<b>N/A</b>
				✓

	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.	<table> <tr><th>Yes</th><th>No</th><th>N/A</th></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes	No	N/A			✓
Yes	No	N/A						
		✓						
<b>Support costs</b>	The charity has incurred expenditure on support costs.	<table> <tr><th>Yes</th><th>No</th><th>N/A</th></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	Yes	No	N/A	✓		
Yes	No	N/A						
✓								
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr><th>Yes</th><th>No</th><th>N/A</th></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes	No	N/A			✓
Yes	No	N/A						
		✓						
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr><th>Yes</th><th>No</th><th>N/A</th></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	Yes	No	N/A	✓		
Yes	No	N/A						
✓								
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table> <tr><th>Yes</th><th>No</th><th>N/A</th></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes	No	N/A			✓
Yes	No	N/A						
		✓						
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr><th>Yes</th><th>No</th><th>N/A</th></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes	No	N/A			✓
Yes	No	N/A						
		✓						
<b>Settlement of insurance claims</b>	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.	<table> <tr><th>Yes</th><th>No</th><th>N/A</th></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes	No	N/A			✓
Yes	No	N/A						
		✓						
<b>Investment gains and losses</b>	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.	<table> <tr><th>Yes</th><th>No</th><th>N/A</th></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes	No	N/A			✓
Yes	No	N/A						
		✓						

## 2.3 Expenditure and liabilities

<b>Liability recognition</b>	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
		✓		
<b>Governance and support costs</b>	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
		✓		
<b>Grants with performance conditions</b>	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
				✓
<b>Grants payable without performance conditions</b>	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
				✓
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/A
		✓		
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/A
		✓		
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/A
		✓		
<b>Provisions for liabilities</b>	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
				✓
<b>Basic financial instruments</b>	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 £
<b>Donations and legacies:</b>					
General grants provided by government/other charities		70,498		70,498	70,279
Donations and gifts - General	24,671	5,589		30,260	33,769
Gift Aid	3,799			3,799	1,316
Legacies				0	0
Membership subscriptions and sponsorships which are in substance donations				0	0
Donated goods, facilities and services				0	0
Other				0	0
<b>Total</b>	<b>28,470</b>	<b>76,087</b>	<b>0</b>	<b>104,557</b>	<b>105,364</b>
<b>Charitable activities:</b>					
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other trading activities:</b>					
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Income from investments:</b>					
Interest income	237	770		1,007	44
Dividend income				0	
Rental and leasing income				0	
Other				0	
<b>Total</b>	<b>237</b>	<b>770</b>	<b>0</b>	<b>1,007</b>	<b>44</b>
<b>Separate material item of income:</b>					
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other:</b>					
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total income</b>	<b>28,707</b>	<b>76,857</b>	<b>0</b>	<b>105,564</b>	<b>105,408</b>

## Other information:

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

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

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

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

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

## Note 4: Analysis of Expenditure

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

**Note 5: Support Costs**

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

The only support costs are the £15,562 charged by BDCT for financial, fundraising and administrative services provided to the charity. This is apportioned between the funds based on the average fund balances through the year, consistent with how the Interest Received is apportioned.

**Note 6: Details of certain items of expenditure****6.1 Fees for examination of the accounts**

Independent examiner's fees

This year £	Last year £
6,900	6,000

**Note 7: Paid employees**

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

**Note 8: Debtors and Prepayments****8.1 Analysis of debtors**

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

**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		
<b>Total</b>	<b>0</b>	<b>0</b>

**Note 9: Creditors and accruals****9.1 Analysis of creditors**

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



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

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

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

**Note 11: Cash at bank and in hand**

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

Short term deposits

Cash at bank and on hand

Other

**Total**

<b>This year £</b>	<b>Last year £</b>
172,346	184,066
<b>172,346</b>	<b>184,066</b>

**Note 12: Fair value of assets and liabilities**

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

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

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

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

**Note 13: Events after the end of the reporting period**

There are no event after the end of the reporting period

## Note 14: Charity funds

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

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

## Notes

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

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

**Note 15: Transactions with trustees and related parties****15.1 Transaction(s) with trustees**

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

1

**15.2 Transaction(s) with related parties**

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

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

0

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

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

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

### **Opinion**

We have audited the financial statements of Bradford District Care Foundation Trust Charitable Fund ("the charity") for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet, and related notes, including the accounting policies in note 1.

In our opinion the financial statements:

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

### **Basis for opinion**

We have been appointed as auditor under section 149 of the Charities Act 2011 (or its predecessors) and report in accordance with regulations made under section 154 of that Act.

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

### **Going concern**

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

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

Our conclusions based on this work:

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

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

### **Fraud and breaches of laws and regulations – ability to detect**

#### *Identifying and responding to risks of material misstatement due to fraud*

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

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

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

As required by auditing standards, we performed procedures to address the risk of management override of controls and the risk of fraudulent income recognition and the risk that Charity's management may be in a position to make inappropriate accounting entries.

We did not identify any additional fraud risks.

We performed procedures including:

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

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

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

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

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

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

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

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

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

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

## **Other information**

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

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. We are required to report to you if:

- based solely on that work, we have identified material misstatements in the other information; or
- in our opinion, the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements.

We have nothing to report in these respects.

## **Matters on which we are required to report by exception**

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

- the charity has not kept sufficient accounting records; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in these respects.

## **Trustee's responsibilities**

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

## **Auditor's responsibilities**

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

A fuller description of our responsibilities is provided on the FRC's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).

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

This report is made solely to the charity's trustees, as a body, in accordance with section 149 of the Charities Act 2011 (or its predecessors) and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charities' trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustee, as a body, for our audit work, for this report, or for the opinions we have formed.



**Rashpal Khangura**

**for and on behalf of KPMG LLP, Statutory Auditor**

*Chartered Accountants*

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

1 Sovereign Square

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22 November 2023