



Bradford District Care NHS Foundation Trust Charitable Fund

Charity Registration Number 1130011

Annual Report

Year Ended: 31 March 2024

Bradford District Care NHS Foundation Trust Charitable Fund

Trustees' Annual report for the year ended 31 March 2024

Foreword

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

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

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

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

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

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

Reference and Administrative Details

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

Trustee

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

The names of those people, who served as agents of the corporate trustee in 2023/24, as permitted under regulation 16 of the NHS Trusts (Membership and Procedures) Regulations 1990, were as follows:

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

Day to Day Management of the Charity

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

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

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

Principal Office

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

Principal Professional Advisors

Bankers

Barclays Bank PLC
10 Market Street
Bradford

Auditors

SCC Chartered Accountants
17 College St,
Armagh
BT61 9BT

Structure, Governance and Management

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

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

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

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

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

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

The Committee met three times during 2023/24:

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

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

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

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

Attendance at Charitable Funds Committee meetings by substantive members

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

* indicates Chair of the meeting

- indicates apologies at the meeting

Attendance at Committee meetings by formal attendees

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

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

Risk Management

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

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

Partnership Working and Networks

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

Objectives

The charity's main objective is:

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

Annual Review

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

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

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

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

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

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

We use charitable funds to:

Support service users and staff to enhance care which

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

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

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

Better Lives Fundraising Events

Makers May



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

Golf Day



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

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

Dragon Boat Race



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



The Yorkshire 3 Peaks

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



NHS Big Tea

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

Imagination Ball



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



Staff Fundraising

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



Staff Lottery and Pennies from Heaven

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



Festive fundraising

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



External Trusts and Foundation income

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

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

Charitable Expenditure (Better Lives grants)

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



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

Over 200 Inpatient **Christmas gifts**



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

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

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

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





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

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



Palliative Care

A range of resources have been purchased to support palliative care patients and their families including

A rise recliner Chair – loaned to patients at the end of life who are unable to afford to purchase a chair, this simple resource has already benefited 7 patients and due to demand a second chair has been purchased

60 PIP kits, which support children who have a parent/carer with a terminal diagnosis, the kits support families to talk about what is happening.

Alarm Pendants

Blankets

Over bed Tables

Memory bags

Key safes

Fans



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

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

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

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

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

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

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

A Review of our Finances, Achievements and Performance

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

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

Investments

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

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

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

Reserve Policy

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

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

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

Related Party Transactions

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

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

The Future Vision of the Charity

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

Comment from the Trustee

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

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

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

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

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

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

The trustee is required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the charity's transactions and disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustee to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement,

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

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

By Order of the Trustee

Signed:

Dr Linda Patterson
Chair

Therese Patten
Chief Executive

Annual Accounts for the period



CHARITY COMMISSION
FOR ENGLAND AND WALES

Period start date

1st April 2023

Period end date

31st March 2024

Charity Name

Bradford District Care Foundation
Trust Charitable Fund

Charity No
(if any)

1130011

Section A: Statement of financial activities

Recommended categories by activity	Details of own analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£

Incoming Resources (Note 3)

F01

F02

F03

F04

F05

Income and endowments from:

Donations and legacies (including Gift Aid)

Grants

Other trading activities

Investments

Total

	70,565	16,069		86,634	34,059
		70,234		70,234	70,498
				-	-
	1,354	2,553		3,907	1,007
	71,919	88,856	-	160,775	105,564

Resources Expended (Note 4)

Expenditure on:

Trading Activities

Charitable activities

Separate material item of expense

Fundraising

Total

				-	-
-	9,836	-	65,312	-	75,148
-	21,318	-	36,902	-	58,221
-	16,291			-	16,291
-	47,445	-	102,215	-	149,660
-				-	114,965

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

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary Items

Transfers between funds

Other recognised gains/(losses):

Other gains (losses)

Net movement in funds

24,474	-	13,359	-	11,115	-	9,401
				-		-
24,474	-	13,359	-	11,115	-	9,401
				-		
-	433		433	-		-

			-	-		
24,040	-	12,925	-	11,115	-	9,401

Reconciliation of Funds

Total funds brought forward

Total funds carried forward

47,674		120,422		168,096		177,497
71,714		107,497	-	179,211		168,096

The accompanying notes form part of these financial statements

Section B: Balance sheet

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
	£	£	£	£	£

Fixed assets

	F01	F02	F03	F04	F05
Intangible Assets				-	
Tangible Assets				-	
Heritage Assets				-	
Investments				-	
Total fixed assets	-	-	-	-	-

Current assets

Stocks				-	-
Debtors (Note 8)	5,227			5,227	6,324
Investments				-	-
Cash at bank and in hand (Note 11)	69,380	111,931		181,312	172,346
Total current assets	74,607	111,931	-	186,538	178,670

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

2,893	4,434		7,327	10,574
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Net current assets/(liabilities)

71,714	107,497	-	179,211	168,096
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Total assets less current liabilities

71,714	107,497	-	179,211	168,096
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Creditors: amounts falling due after one year (Note 9)

			-	
			-	

Provisions for liabilities

Total Net Assets or Liabilities

71,714	107,497	-	179,211	168,096
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Funds of the Charity

Endowment funds			-	-
Restricted income funds (Note 14)		107,497	107,497	120,422
Unrestricted funds (Note 14)	71,714		71,714	47,674
Revaluation Reserve			-	-
Total funds	71,714	107,497	-	179,211

Signed by two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Therese Patten	
	Dr Linda Patterson	

Note 1: Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

• and with*

☒

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

• and with*

☐

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

• and with the Charities Act 2011.

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

* - Tick as appropriate

1.2 Going Concern

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

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

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

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

The Trustees have reviewed the cashflow forecast for the financial year 2023/24 and for a period of 12 months from the date of approval of these financial statements and confirm that the charity will have sufficient funds to meet its liabilities as they fall due for that period.

Consequently, the Trustees are confident that the charity will have sufficient

1.3 Change of accounting policy

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

Yes

✓

 * - Tick as appropriate

No

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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

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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		
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.

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

as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

		✓
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Support costs

The charity has incurred expenditure on support costs.

Yes	No	N/A
✓		

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes	No	N/A
		✓

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes	No	N/A
✓		

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes	No	N/A
		✓

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes	No	N/A
		✓

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/A
		✓

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/A
		✓

2.3 Expenditure and liabilities

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

2.4 Assets

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£5,000
	They are valued at cost.	Yes No N/A
	The depreciation rates and methods used are disclosed.	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed.	Yes No N/A
		<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	They are valued at cost.	Yes No N/A
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used are disclosed.	Yes No N/A
		<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	They are valued at cost.	Yes No N/A
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes No N/A
		<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes No N/A
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes No N/A
		<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
Debtors	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes No N/A
		<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes No N/A
Current asset investments		<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes No N/A
		<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments	Yes No N/A
		<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>

Note 3: Analysis of Income

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

Other information:

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

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

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

Grants Received in 2023/24:

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

Other significant income received:

- Sovereign Healthcare donation for Nurse Training - £15,000

Note 4: Analysis of Expenditure

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Expenditure on raising funds:	Imagination Ball	13,673		13,673	0
	Just Giving Fees	216		216	216
	Annual Golf Day	2,402		2,402	2,358
	Total expenditure on raising funds	16,291	0	16,291	2,574

Expenditure on charitable activities:	Charity Development Grant - Additional Capacity- NHSCT		20,144		20,144	0
	Masonic Fore Fund		12,645		12,645	0
	Sport England Fund		12,263		12,263	0
	Lottery Community Fund/ VIP Red Bag Project		8,052		8,052	0
	Palliative Care Services		3,573		3,573	6,774
	Christmas Decorations / Gifts for Inpatients		3,044		3,044	2,885
	Other Miscellaneous Expenditure	2,709	141		2,851	715
	Thanks a Bunch Scheme	2,500			2,500	0
	Staff Training - Sovereign Health Care		2,073		2,073	0
	CAMHS Intervention		1,640		1,640	0
	Dragon Boat Races Event	1,200			1,200	2,000
	Community Dental Services	1,193			1,193	0
	Better Lives Quiz Nights	1,150			1,150	0
	iCare Awards	1,083			1,083	0
	Supplies for Pet Rabbit at Lynfield Mount Hospital		1,043		1,043	0
	Supplies for Patient Run Coffee Shop at Airedale Centre for MH		694		694	0
	NHSCT One Step Beyond				0	40,150
	NHSCT Stage 3				0	13,500
	Covid 19 - Video Course				0	12,714
	Community Led Gardening & Food Growing Project				0	1,996
	Skipton Building Society - Exercise Equipment				0	1,487
	Covid 19 - Staff Support Fund				0	1,050
	Green Social Prescribing Project				0	1,025
	Equipment Purchases				0	986
	Covid 19 - Self Care Packages				0	592
	Dying Matters Event				0	508
	Crisis Survival Skills Project				0	456
	Mentoring Apprentice Community Matron				0	357
	Supper Club				0	214
	Total expenditure on charitable activities	9,836	65,312	0	75,148	87,409

Separate material item of expense:	Admin costs of BDCT staff plus expenses	17,911	32,859		50,771	18,082
	Audit Fee	1,657	4,043		5,700	6,900
	Membership of NHS Charities Together	1,750			1,750	0
	Total	21,318	36,902	0	58,221	24,982

Other:	Transfer Between Funds	433	-433		0	
	Total other expenditure	433	-433	0	0	0

Total expenditure	47,878	101,782	0	149,660	114,965
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Note 5: Support Costs

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

The only support costs are the £49,944 charged by BDCT for financial, fundraising and administrative services provided to the charity. This is apportioned between the funds based on the average fund balances through the year, consistent with how the Interest Received is apportioned.

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

Independent examiner's fees

This year £	Last year £
5,700	6,900

Note 7: Paid employees

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

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

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

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

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

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

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

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

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

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

Note 11: Cash at bank and in hand

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 £
181,312	172,346
181,312	172,346

Note 12: Fair value of assets and liabilities

12.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a

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

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

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

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

Note 13: Events after the end of the reporting period

There are no event after the end of the reporting period

Note 14: Charity funds

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

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

Notes

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

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

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

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

TRUE

15.2 Transaction(s) with related parties

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

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

FALSE

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

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

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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 2024 which comprise the Statement of Financial Activities, Balance Sheet, and related notes, including the accounting policies in note 1.

In our opinion the financial statements:

- give a true and fair view of the state of the charities' affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*, and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

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

Going concern

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

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

Our conclusions based on this work:

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

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

Fraud and breaches of laws and regulations – ability to detect

Identifying and responding to risks of material misstatement due to fraud

To identify risks of material misstatement due to fraud (“fraud risks”) we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud.

Our risk assessment procedures included:

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

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

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

We did not identify any additional fraud risks.

We performed procedures including:

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

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

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

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

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

Firstly, the Charity is subject to laws and regulations that directly affect the financial statements, including financial reporting legislation (including related charities legislation) and

we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

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

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

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

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

Other information

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

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

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

We have nothing to report in these respects.

Matters on which we are required to report by exception

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

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

We have nothing to report in these respects.

Trustee's responsibilities

As explained more fully in their statement set out on page 20, the trustee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the charities' ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities

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

A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

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

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



Sean G. Cavanagh (Statutory Auditor)

For and on behalf of SCC Chartered Accountants Ltd

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

17 College Street

Armagh

Northern Ireland

BT61 9BT

15 October 2024