

**Leeds Community Healthcare Charitable Trust and Related Charities**

**Annual report and accounts**

for the year ended 31 March 2022

Registered charity number 1135654

# Annual report and accounts

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## **1. FOREWORD**

The Corporate Trustee presents the Charitable Trust annual report together with the accounts for the year ended 31 March 2022. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts. They comply 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), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The Charity's report and accounts include all the separately established funds administered by Leeds Community Healthcare NHS Trust as the Corporate Trustee for the year ended 31 March 2022.

The aim of the Charity is to raise funds and attract donations that can be used to benefit community healthcare services provided by Leeds Community Healthcare NHS Trust. This is achieved through direct investment in patient and staff welfare, education of staff and research projects.

## **2. BACKGROUND AND HISTORY**

The Leeds Community Healthcare Charitable Trust and Related Charities are registered under an Umbrella registration with the Charity Commission in accordance with the Charities Act 2011. The Charity consists of eight individual funds at 31 March 2022; three of which were opened since April 2021. The funds are detailed later in the report. The Umbrella registration has permitted the production of a single report and set of accounts as it is considered to be one entity for accounting purposes.

The Charitable Funds were transferred to Leeds Community Healthcare NHS Trust from NHS Leeds when the Trust was established in April 2011 and its Board became the Corporate Trustee.

## **3. REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number:** 1135654

**Address of Charity:** Leeds Community Healthcare Charitable Trust and  
Related Charities  
1st Floor, Stockdale House  
8 Victoria Road  
Leeds  
West Yorkshire  
LS6 1PF

## **TRUSTEE ARRANGEMENTS**

The Corporate Trustee during 2021/22 was Leeds Community Healthcare NHS Trust, and its Board acted as agent of the Corporate Trustee.

## LEEDS COMMUNITY HEALTHCARE NHS TRUST

Members of the Board of Directors in the year ending 31 March 2022 were:

Thea Stein	Chief Executive
<b>Executive Directors</b>	
Dr Ruth Burnett	Executive Medical Director
Stephanie Lawrence	Executive Director of Nursing and Allied Health Professionals
Bryan Machin	Executive Director of Finance and Resources
Samantha Prince	Executive Director of Operations
<b>Non-Executive Directors</b>	
Brodie Clark CBE	Chair
Richard Gladman	Non-Executive Director
Ian Lewis	Non-Executive Director
Alison Lowe	Non-Executive Director
Khalil Rehman	Non-Executive Director
Helen Thomson	Non-Executive Director
<b>Associate Non-Executive Directors</b>	
Rachel Booth	Associate Non-Executive Director
<b>Other Directors (Non-Voting)</b>	
Jennifer Allen	Director of Workforce, OD and System Development
Laura Smith	Director of Workforce, OD and System Development

### Addresses

#### Bankers:

Bank of Scotland  
Pentland House  
8 Lochside Avenue  
Edinburgh  
EH12 9DJ

#### Solicitors:

Hempsons Solicitors  
Clarendon House  
9 Victoria Avenue  
Harrogate  
HG1 1DY

#### Independent examiner:

Gavin Bell BA ACA  
Institute of Chartered Accountants in England and Wales  
Sedulo Leeds Limited  
St Pauls House  
23 Park Square  
Leeds  
LS1 2ND

#### **4. STRUCTURE, GOVERNANCE AND MANAGEMENT**

The NHS Appointments Commission appoints Non-Executive members of the Board of Leeds Community Healthcare NHS Trust. The Trust Board recruits and appoints the Executive Directors. Members of the Board are not individual trustees under Charity Law but act as agents on behalf of the Corporate Trustee. Typically, these members of the Board are also members of appropriate professional bodies. The Corporate Trustee is informed of developments in Charity legislation and best practice through the Trustee meetings and members of the Trust Board are trained accordingly.

The Executive Director of Finance and Resources of Leeds Community Healthcare NHS Trust, Bryan Machin, was the principal advisor to the Corporate Trustee, and was responsible for the day to day management of the Corporate Trustee.

The total value of Charitable Funds held at the end of the year was £190,085.

The Charitable Funds Committee is a formal sub-committee of the Trust Board. Meetings are held at least three times a year to receive assurance on the day to day running of the Charity. Its members are the Chair, a Non-Executive Director, and the Executive Director of Finance and Resources of the Trust. Reports are prepared for, and presented at these meetings where they are reviewed in line with operational policies and spending limits and actions agreed that relate to the administration of the Charitable Funds. All activities are reported periodically to the Corporate Trustee. The Corporate Trustee receives all minutes of the Charitable Funds Committee. In planning the Charity's activities, due regard is given to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Internal reports are prepared by the Finance Department for inspection by the Corporate Trustee. These reports include details of bank balances, purchases, new funds opened and fund balances. These reports are prepared from a centrally maintained computerised ledger.

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 ensures that the wishes of donors are respected.

All expenditure incurred during the year was authorised by the Corporate Trustee through delegated responsibility to the Charitable Funds Committee. The decision to spend funds takes into account the purposes of the expenditure and the funds available to meet that expenditure.

#### **5. RISK MANAGEMENT**

The Corporate Trustee has reviewed the major strategic, business and operational risks to which the Charity is exposed. Systems have been established to mitigate those risks, and procedures are in place to minimise any potential impact on the Charity should any of those risks materialise. The Charity has the required control structure in place to mitigate the key perceived risks to its successful operation, namely:

- Misappropriation or inappropriate use of funds;
- Loss or damage to physical assets;
- Public liability claims; and
- The impact of a recession on the level of voluntary donations.

The internal audit function of Leeds Community Healthcare NHS Trust performs periodic audits of the financial systems which underpin the Charity's transactions. Internally there is an annual review of the authorisation levels and compliance with these.

## **6. FUND OBJECTIVES AND ACTIVITIES**

The main objectives of the Umbrella Charity are to contribute to the wellbeing of service users, provide development opportunities for staff and facilitate research and development work. Achieving the objectives involves a cross-section of stakeholders. The Charity's focus is on areas not covered by, or fully supported by, central NHS funds. The Leeds Community Healthcare NHS Trust supports people across the community to improve health and wellbeing. As an NHS Trust it is committed to delivering the best possible care. However there are things that the Trust would like to provide that go above and beyond day-to-day NHS healthcare services. The Charity helps to support people whilst they are in the Trust's care during recovery and patients with long term conditions.

The General Fund of £26,508 is an unrestricted fund and the resources may be used at the discretion of the Corporate Trustee for any charitable purposes, wholly or mainly for the services provided by Leeds Community Healthcare NHS Trust. Part of an unrestricted fund may be earmarked for a particular project and can be designated as a separate fund for administration purposes only. At present no funds have been designated by the Corporate Trustee.

The Hannah House Fund is a restricted fund totalling £47,828 and the fund is for the provision of a paediatric respite care unit; the equipping of such a unit; and the relief of sickness in children and young people who are, or have been, treated at the paediatric respite care unit at Leeds Community Healthcare NHS Trust.

The Staff Benefit Fund is a restricted fund totalling £1,366 and is used for the receipt of donations specifically requesting that they be spent on the welfare of the staff of Leeds Community Healthcare NHS Trust.

The Staff, Patients & Volunteers Wellbeing Covid Fund is a restricted fund totalling £25,191 The fund is for enhancing the wellbeing of NHS staff, patients and volunteers impacted by Covid-19.

The Clinical Psychology Fund is a restricted fund totalling £63,873 The fund is for the provision of clinical psychology input to increase and enhance the staff wellbeing offer across the organisation in response to the impact of Covid-19.

The Hannah House Outdoor Area Fund is a restricted fund totalling £15,445. The fund is for improving the outdoor area at Hannah Houses respite centre. This fund was created in this financial year.

The Child and Adolescent Mental Health Wellbeing Books is a restricted fund totalling £7,956. The fund is to be specifically used for the purchase of wellbeing books for young people in Leeds. This fund was created in this financial year.

The Child Health (St Georges) is a restricted fund totalling £1,918. This money's the children's health service bid for from the Cash for Kids initiative run by Pulse Radio.

## 7. ACHIEVEMENTS AND PERFORMANCE

Grants are made in accordance with charity law, our constitution and the wishes and directions of donors. The Charity, through donations, continues to benefit people who use a range of community health services in Leeds. Here are just a few examples of things that have been funded by the Charity during 2021/22:

- **Hampers, lunches for staff, virtual wellbeing sessions, ice cream and a winter arts and wellbeing event** were funded to enhance staff wellbeing following the impact of Covid-19.
- **Team Building and Away Days** funding for staff. This was to rebuild staff morale who were impacted by Covid 19.
- **Psychological support for staff** was funded to enhance staff wellbeing following the impact of Covid-19.
- **Specialist lifting equipment** was funded for a patient with Muscular Dystrophy to enable them to live more independently.
- **A wall mural at Hannah House** was funded to brighten up a dull area and provide visual enhancement to the children attending the respite service.

## 8. INVESTMENTS AND ASSETS HELD

The current investment strategy, as authorised by the Corporate Trustee, is to maintain surplus cash resources in low risk, interest bearing deposit accounts. The primary rationale for this approach is that monies raised should be expended within a reasonable period of time and that longer term or higher risk investment products are not considered to be appropriate.

## 9. FINANCIAL REVIEW

### 9.1 Movements in Funds

The net assets of the Charitable Trust as at 31 March 2022 were £190,085.

Movement in each of the funds of the Charity during the year are summarised below:

Fund Name	Fund Balance 01 April 2021	Fund Transfers	Incoming Resources	Expenditure	Fund Balance 31 March 2022
	£	£	£	£	£
General	23,561	-	10,733	(7,786)	26,508
Hannah House	50,779	-	4,450	(7,401)	47,828
Staff Benefit	4,205	-	-	(2,839)	1,366
Staff, Patients & Volunteers Covid Wellbeing	77,214	-	6	(52,029)	25,191
Clinical Psychology Staff Support	31,314	-	76,732	(44,173)	63,873
Hannah House Outdoor	-	-	16,501	(1,056)	15,445
CAMHS Wellbeing Books	-	-	8,500	(544)	7,956
Child Health (St Georges)	-	-	2,050	(132)	1,918
<b>Total</b>	<b>187,073</b>	<b>-</b>	<b>118,972</b>	<b>(115,960)</b>	<b>190,085</b>

The Charity has employed a part time administrator during 2021/22; the Corporate Trustee does not charge for its time. Leeds Community Healthcare NHS Trust staff are utilised by the Charity to manage funds and produce the management information and accounts. The staff time may be recharged to the Charity on an arm's length basis.

### 9.2 Incoming resources

The total incoming resources for the year were £118,972

The Charity continues to rely on donations, legacies and investment income as the main sources of income. In 2021/22 the Charity received a total of £118,951 (2020/21 - £183,624) from donations.

No legacy income was received.

Interest received on cash held at the bank during 2021/22 was £21 (2020/21 this was £25).



### 9.3 Expenditure

In 2021/22 the total expenditure of the Charitable Trust was £115,960 (2020/21 - £65,453). This expenditure is summarised below:

	31 March 2022 £	31 March 2021 £
Direct charitable expenditure	101,494	59,482
Marketing and other fundraising costs	2,177	1691
Support costs	12,289	4,280
<b>Total</b>	<b>115,960</b>	<b>65,453</b>

The expenditure this year has helped the Charitable Trust to achieve its objectives in supporting staff by way of specific wellbeing initiatives, training and enhancing care environments which has enabled them to serve the Trust's patients more effectively.

Support and governance costs totalling £12,289 (2020/21 £4,280) were apportioned across all funds based on the closing balance of the funds. This charge was made up as follows:

	31 March 2022 £	31 March 2021 £
<b>Governance</b>		
Independent examination fee	1,038	990
<b>Support costs</b>		
Financial accounting system support costs	1,564	1,564
Administration services bought in from NHS	9,687	1,726
<b>Total</b>	<b>12,289</b>	<b>4,280</b>

## 10. FUTURE COMMITMENTS, ACTIVITIES AND PLANS

In considering the spending of funds in the future, the Directors will work closely together in their role as agents of the Corporate Trustee. Enhancing Leeds Community Healthcare's service provision remains an objective of expenditure plans. The Charitable Funds Committee will also focus on the development of fundraising activities and establishing collaborative approaches with other local NHS charities.

There are future commitments of £88,781 at the Balance Sheet date of 31 March 2022 which gives an available fund balance of £101,304 as detailed in the table below:

Fund Name	Fund Balance 31 March 2022 £	Committed Funds 31 March 2022 £	Available Fund Balance 31 March 2022 £
General	26,508	4,463	<b>22,045</b>
Hannah House	47,828	599	<b>47,229</b>
Staff Benefit	1,366	1,300	<b>66</b>
Staff, Patients & Volunteers Covid Wellbeing	25,191	24,431	<b>760</b>
Clinical Psychology Staff Support	63,873	57,988	<b>5,885</b>
Hannah House Outdoor Equipment	15,445	-	<b>15,445</b>
CAMHS Wellbeing Books	7,956	-	<b>7,956</b>
Child Health (St Georges)	1,918	-	<b>1,918</b>
<b>Total</b>	<u>190,085</u>	<u>88,781</u>	<u><b>101,304</b></u>

Any material transactions between either the Corporate Trustee or key members of staff and the Charitable Trust have been disclosed in note 14 of the accounts.

Goods and services used by the Charitable Trust were procured through Leeds Community Healthcare NHS Trust and recharged on an arm's length basis.

## 11. THANK YOU

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 everyone, patients and relatives, members of the public and organisations including NHS Charities Together who have made charitable donations this year.

## **12. ANNUAL ACCOUNTS**

The Regulations, the Charity Statement of Recommended Practice (SoRP) and the Accounting and Reporting Standards have specified three components to the accounts:

- i) Statement of Financial Activities (SoFA);
- ii) Balance Sheet; and
- iii) Notes to the accounts

A Cash Flow Statement is not required for these accounts because the fund value is below the reporting threshold.

## **13. RESERVES POLICY**

The Trustee formulates the reserves policy in accordance with the Charity Commission booklet "Charities' Reserves". In 2017/18 the Charitable Funds Committee reviewed the reserves policy and agreed that both the General Fund and the Hannah House Fund should each maintain a minimum balance of at least £7,500 to ensure that there is a sufficient balance in each Fund to deliver its objectives and enable bids to be supported.

The other funds, including the ones opened in the financial year, do not require a reserve level as it is expected that these funds will be spent in full on the specific objectives.

## **14. INDEPENDENT EXAMINATION**

Gavin Bell, a Director of Sedulo Leeds Limited, is the independent examiner for the Charity and has conducted an independent examination of the accounts in accordance with the Charities Act 2011.

So far as the Corporate Trustee is aware, there is no relevant information of which the independent examiners are unaware and it has taken all the steps that it ought to have taken to make itself aware of any relevant information and to establish that the independent examiners are aware of that information.

This report is a public document, copies of which may be obtained from: Bryan Machin, Executive Director of Finance and Resources at the registered address.

## **SIGNED FOR AND ON BEHALF OF THE CORPORATE TRUSTEE**

Chair.....

Date .....

Executive Director of Finance.....  
and Resources

Date .....

**NATIONAL HEALTH SERVICE**

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**LEEDS COMMUNITY HEALTHCARE  
CHARITABLE TRUST AND RELATED CHARITIES**

**FUNDS HELD ON TRUST  
ANNUAL ACCOUNTS 2021/22**

## **STATUTORY BACKGROUND**

The Corporate Trustee has been appointed under section 11 of the NHS and Community Care Act 1990.

Leeds Community Healthcare Charitable Trust and Related Charities held on trust by Leeds Community Healthcare NHS Trust are registered with the Charity Commission. The registered charity number is 1135654.

## **MAIN PURPOSE OF THE FUNDS HELD ON TRUST**

The main purpose of the Charitable Funds held on trust is to apply income for any charitable purpose relating to the National Health Service wholly or mainly for Community Healthcare services provided in Leeds.

## **STATEMENT OF THE CORPORATE TRUSTEE'S RESPONSIBILITIES IN RESPECT OF THE TRUSTEE'S ANNUAL REPORT AND THE FINANCIAL STATEMENTS**

Under charity law, the Corporate Trustee is responsible for preparing the Trustee's Annual Report and the financial statements for each financial year which show a true and fair view of the state of affairs of the Charity and of the excess of expenditure over income for that period.

In preparing these financial statements, generally accepted accounting practice requires that the Trustee.

- selects suitable accounting policies and then applies them consistently
- makes judgements and estimates that are reasonable and prudent
- states whether the recommendations of the Statement of Recommended Practice 102 have been followed, subject to any material departures disclosed and explained in the financial statements
- states whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements
- prepares the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustee is required to act in accordance with the trust deed of the Charity, within the framework of trust law. The Trustee is responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the Charity at that time, and to enable the Trustee to ensure that, where any statements of accounts are prepared by the Trustee under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. The Trustee has general responsibility for taking such steps as are reasonably open to it to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

Signed on behalf of the Trustee:

Chair.....

Date.....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEEDS COMMUNITY HEALTHCARE CHARITABLE TRUST AND RELATED CHARITIES**

I report to the Trustees on my examination of the accounts of Leeds Community Healthcare Charitable Trust and Related Charities (the Trust) for the year ended 31 March 2022 which are set out on pages 15 to 27.

**Responsibilities and basis of report**

As the charity Trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect.

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act;  
or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed.....

Gavin Bell BA ACA  
Institute of Chartered Accountants in England and Wales  
Sedulo Leeds Limited  
St Pauls House  
23 Park Square  
Leeds  
LS1 2ND

Date.....

**STATEMENT OF FINANCIAL ACTIVITIES**  
**Including Income and Expenditure Account**  
*for the year ended 31 March 2022*

				<b>31 March 2022</b>	<b>31 March 2021</b>
	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	<b>Total Funds £</b>	<b>Total Funds £</b>
<b>Income and endowments from:</b>					
Donations and legacies	3	10,731	108,220	<b>118,951</b>	183,624
Investments	4	2	19	<b>21</b>	25
<b>Total incoming resources</b>		10,733	108,239	<b>118,972</b>	183,679
<b>Expenditure on:</b>					
Raising funds	5	677	1,500	<b>2,177</b>	1691
Charitable activities	6				
Patients' welfare and amenities		2,831	5,453	<b>8,284</b>	10,370
Staff welfare and amenities		2,964	90,246	<b>93,210</b>	49,112
Support costs		1,314	10,975	<b>12,289</b>	4,280
<b>Total expenditure</b>		7,786	108,174	<b>115,960</b>	65,453
<b>Net income/(expenditure)</b>		2,947	65	<b>3,012</b>	118,196
Transfers between funds	8	-	-	-	-
<b>Net movement in funds</b>		2,947	65	<b>3,012</b>	118,196
<b>Reconciliation of funds:</b>					
Total funds brought forward	13	23,561	163,512	<b>187,073</b>	68,877
<b>Total funds carried forward</b>	13	26,508	163,577	<b>190,085</b>	187,073

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.



# **BALANCE SHEET**

*as at 31 March 2022*

				<b>31 March 2022</b>	<b>31 March 2021</b>
	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	<b>Total Funds £</b>	<b>Total Funds £</b>
<b>Fixed assets</b>					
Tangible assets	9	-	-	-	-
<b>Current assets</b>					
Debtors	10	-	-	-	3,063
Cash and cash equivalents	11	28,580	181,154	<b>209,734</b>	211,005
<b>Total current assets</b>		28,580	181,154	<b>209,734</b>	214,068
<b>Liabilities</b>					
Creditors: Amounts falling due within one year	12	(2,072)	(17,577)	<b>(19,649)</b>	(26,995)
<b>Net current assets</b>		(2,072)	(17,577)	<b>(19,649)</b>	187,073
<b>Total net assets</b>		26,508	163,577	<b>190,085</b>	187,073
<b>The funds of the Charity</b>					
<b>Income funds</b>					
Restricted	13	-	163,577	<b>163,577</b>	163,512
Unrestricted	13	26,508	-	<b>26,508</b>	23,561
<b>Total funds</b>		26,508	163,577	<b>190,085</b>	187,073

The notes at pages 17 to 27 form part of these accounts

Chair .....

Date .....

## NOTES TO THE ACCOUNTS

### 1 Accounting policies

#### Charity information

The Leeds Community Healthcare Charitable Trust and Related Charities is an unincorporated Charity.

#### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention and 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), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have been prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The 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.

#### 1.2 Incoming resources

a) Income is recognised in the Statement of Financial Activities as soon as the following three factors are met:

- i) Entitlement – arises when a particular resource is receivable or the Charity's right becomes legally enforceable;
- ii) Probability – when it is more likely than not that the incoming resource will be received; and
- iii) Measurement – when the monetary value of the incoming resources can be measured with sufficient reliability.

b) Donations and Legacies

Donations are received from individuals or companies donating money to either a specific fund, purpose or to benefit the whole organisation.

Legacies are accounted for as incoming resources once the receipt of the legacy becomes more probable than not. This will be once confirmation has been received from the representatives of the estates that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled.

c) Other Trading Activities

Fundraising activities such as tombolas, raffles and book sales are organised by staff to generate income for their specific area.

- d) Investment Income  
The investment income received is from bank account interest only as no investments are made in stocks or shares.

### **1.3 Expenditure**

- a) All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. Expenditure is recognised when the following criteria are met:
  - i) There is a present legal or constructive obligation resulting from a past event;
  - ii) It is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement; and
  - iii) The amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

- b) Grants payable  
Grants payable are payments made to third parties (including NHS bodies) in the furtherance of the funds held on trust's charitable objectives for people in receipt of care.
- c) Allocation of support costs  
Support costs are those costs which do not relate directly to a single activity. These include costs of administration, independent examination costs and IT support. They are apportioned across the charitable activities in proportion to the fund balance.
- d) Costs of charitable activities  
The costs of charitable activities comprise all costs incurred in the pursuit of the charitable objectives of the Charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs.
- e) Fundraising costs  
The costs of generating funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities or the costs incurred in undertaking trading activities in furtherance of the Charity's objectives. These include membership fees and costs of receiving donations via donation websites.

### **1.4 Structure of funds**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Unrestricted funds are funds which the Trustee is free to use for any purpose in line with the Charity's objectives. Unrestricted funds include designated funds, where the donor has made known their non-binding wishes, or where the Trustee has created a fund for a specific purpose.

## **1.5 Fixed Assets**

### **a) Capitalisation**

All assets falling into the following categories are capitalised:

- i) Tangible assets which are capable of being used for more than one year, and have a cost equal to or greater than £5,000;
- ii) Groups of tangible fixed assets which are interdependent or would normally be provided or replaced as a group with a total value in excess of £5,000 and an individual value of £250 or more; and
- iii) Computer software licences are capitalised as intangible assets where they are capable of being used for more than one year and have a cost, individually or as a group, equal to or greater than £5,000.

### **b) Valuation**

Tangible fixed assets are valued at current cost as follows:

- i) Land, buildings, installations and fittings are stated at open market value for their existing use. Valuations are carried out professionally at five yearly intervals with an interim valuation after 3 years. The Charity does not currently have any assets of this nature.
- ii) Equipment is valued at the lower of estimated replacement cost or recoverable amount.
- iii) Professional valuations are carried out by the District Valuers of the Revenue and Customs Government Department. These valuations are carried out in accordance with the Royal Institute of Chartered Surveyors (RICS) appraisal and valuation manual.
- iv) The Charity reviews its estate on an annual basis for the indication of impairment. Where there is the indication of impairment a valuation exercise will be carried out by the Charity's valuers. The Charity does not currently have any relevant estate.

### **c) Depreciation**

- i) Depreciation is charged on each main class of tangible asset as follows: land and assets in the course of construction are not depreciated. Buildings, installations and fittings are depreciated on their revalued amount over the assessed remaining life of the asset as advised by professional valuers. Depreciation is calculated on a quarterly basis. When an asset revaluation takes place the revised depreciation, where applicable, takes effect from the quarter following that in which the revaluation occurs.

- ii) Each equipment asset is depreciated over its expected useful life.

	Years
Fittings, other engineering plant & equipment	15
Furniture	10
Mainframe IT installations	8
Vehicles	7
Soft furnishings	7
Office & IT equipment	5

## **1.6 Debtors**

Debtors are amounts owed to the Charity. They are measured on the basis of their recoverable amount.

## **1.7 Cash and cash equivalents**

Cash at bank and in hand represents cash in the bank current account and in hand that is held to meet the day to day running costs of the Charity as they fall due. Additional cash reserves are invested in an interest-bearing instant access savings account.

## **1.8 Creditors**

Creditors are amounts owed by the Charity. They are measured at the amount that the Charity expects to have to pay to settle the debt.

Amounts which are owed in more than one year are shown as long term creditors.

## **1.9 Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise.

## **2 Prior year comparatives by type of fund**

The primary statements provide prior year comparatives in total. The following note provides prior period comparatives for the Statement of Financial Activities and the Balance Sheet for each of the two types of fund that the Charity manages.

**2a Unrestricted funds - Statement of Financial Activities  
for the year ended 31 March 2022**

	<i>Note</i>	<b>31 March 2022 £</b>	<b>31 March 2021 £</b>
<b>Income and endowments from:</b>			
Donations and legacies	3	<b>10,731</b>	5,662
Investments	4	<b>2</b>	4
<b>Total incoming resources</b>		<b>10,733</b>	5,666
<b>Expenditure on:</b>			
Raising funds	5	<b>677</b>	191
Charitable activities			
Patients' welfare and amenities	6	<b>2,831</b>	1,585
Staff welfare and amenities	6	<b>2,964</b>	1,486
Support costs	6	<b>1,314</b>	595
<b>Total expenditure</b>		<b>7,786</b>	3,857
<b>Net income/(expenditure)</b>		<b>2,947</b>	1,809
<b>Transfers from restricted funds</b>		-	-
<b>Net movement in funds</b>		<b>2,947</b>	1,809
<b>Reconciliation of funds:</b>			
<b>Total funds brought forward</b>		<b>23,561</b>	21,752
<b>Total funds carried forward</b>		<b>26,508</b>	23,561

**Unrestricted funds - Balance Sheet  
As at 31 March 2022**

	<b>31 March 2022 £</b>	<b>31 March 2021 £</b>
<b>Current assets</b>		
Debtors		217
Cash and cash equivalents	<b>28,580</b>	27,156
<b>Total current assets</b>	<b>28,580</b>	27,373
<b>Liabilities</b>		
Creditors: Amounts falling due within one year	<b>(2,072)</b>	(3,812)
<b>Net current assets/(liabilities)</b>	<b>26,508</b>	23,561
<b>Total net assets for unrestricted funds</b>	<b>26,508</b>	23,561
<b>Total unrestricted funds</b>	<b>26,508</b>	23,561

**2b Restricted funds - Statement of Financial Activities  
for the year ended 31 March 2022**

	<i>Note</i>	<b>31 March 2022 £</b>	<b>31 March 2021 £</b>
<b>Income and endowments from:</b>			
Donations and legacies	3	<b>108,220</b>	177,962
Investments	4	<b>19</b>	21
<b>Total incoming resources</b>		<b>108,239</b>	177,983
<b>Expenditure on:</b>			
Raising funds	5	<b>1,500</b>	1,500
Charitable activities			
Patients' welfare and amenities	6	<b>5,453</b>	8,785
Staff welfare and amenities	6	<b>90,246</b>	47,626
Support costs	6	<b>10,975</b>	3,685
<b>Total expenditure</b>		<b>108,174</b>	61,596
<b>Net income/(expenditure)</b>		<b>65</b>	116,387
<b>Transfers to unrestricted funds</b>		-	-
<b>Net movement in funds</b>		<b>65</b>	116,387
<b>Reconciliation of funds:</b>			
<b>Total funds brought forward</b>		<b>163,512</b>	47,125
<b>Total funds carried forward</b>		<b>163,577</b>	163,512

**Restricted funds - Balance Sheet  
As at 31 March 2022**

	<b>31 March 2022 £</b>	<b>31 March 2021 £</b>
<b>Current assets</b>		
Debtors	-	2,846
Cash and cash equivalents	<b>181,154</b>	183,849
<b>Total current assets</b>	<b>181,154</b>	186,695
<b>Liabilities</b>		
Creditors: Amounts falling due within one year	<b>(17,577)</b>	(23,183)
<b>Net current assets/(liabilities)</b>	<b>163,577</b>	163,512
<b>Total net assets for restricted funds</b>	<b>163,577</b>	163,512
<b>Total restricted funds</b>	<b>163,577</b>	163,512

### 3 Donations and legacies

	Unrestricted Funds	Restricted Funds	<b>Total 2022 Funds</b>	Total 2021 Funds
	£	£	£	£
Donations	10,731	108,221	<b>118,952</b>	183,624
Total	<u>10,731</u>	<u>108,221</u>	<u><b>118,952</b></u>	<u>183,624</u>

### 4 Investments

	Unrestricted Funds	Restricted Funds	<b>Total 2022 Funds</b>	Total 2021 Funds
	£	£	£	£
Interest received	2	19	<b>21</b>	25
Total	<u>2</u>	<u>19</u>	<u><b>21</b></u>	<u>25</u>

### 5 Expenditure on raising funds

	Unrestricted Funds	Restricted Funds	<b>Total 2022 Costs</b>	Total 2021 Costs
	£	£	£	£
Fundraising costs	677	1,500	<b>2,177</b>	1,691
Total	<u>677</u>	<u>1,500</u>	<u><b>2,177</b></u>	<u>1,691</u>

### 6 Charitable activities

		Unrestricted Funds	Restricted Funds	<b>Total 2022 Funds</b>	Total 2021 Funds
	<i>Note</i>	£	£	£	£
Grant funding of activities	6.1	5,795	95,699	<b>101,494</b>	59,482
Support costs	7	1,314	10,975	<b>12,289</b>	4,280
		<u>7,109</u>	<u>106,674</u>	<u><b>113,783</b></u>	<u>63,762</u>



## 6.1 Grants made to institutions

All grants made were to Leeds Community Healthcare NHS Trust for the benefit of patients and staff.

	<b>2022</b> <b>Aggregate</b> <b>amount</b> <b>paid</b> <b>£</b>	<b>2022</b> <b>Number</b> <b>of</b> <b>grants</b> <b>No.</b>	2021 Aggregate amount paid £	2021 Number of grants No.
Patients' welfare and amenities	<b>8,284</b>	<b>18</b>	10,370	12
Staff welfare and amenities	<b>93,210</b>	<b>34</b>	49,112	18
Total	<b>101,494</b>	<b>52</b>	59,482	30

## 7 Analysis of support costs

	Unrestricted Funds £	Restricted Funds £	<b>Total</b> <b>2022</b> <b>Funds</b> <b>£</b>	Total 2021 Funds £
Independent examination fee	49	989	<b>1,038</b>	990
Bought in administration and financial services from NHS Trust	1,017	8,671	<b>9,688</b>	1,726
Depreciation	-	-	-	-
Accounting software maintenance costs	248	1,315	<b>1,563</b>	1,564
Total	<b>1,314</b>	<b>10,975</b>	<b>12,289</b>	4,280

The independent examiner's fee of £1,038 (2020/21 £990) related solely to the independent examination there was no additional work undertaken.

One part time member of staff was employed by Leeds Community Healthcare NHS Trust solely to work for the Charity, others who support the Charity are not considered to be employees of the Charity but employed by a related party (2020/21 no employees were employed by the Charity)

Other costs are apportioned across all funds in proportion to their balances.

## 8 Changes in resources available for charitable use

	Unrestricted Funds	Restricted Funds	31 March 2022	31 March 2021
	£	£	£	£
Transfers between funds	-	-	-	-
Net movement - funds for the year	2,947	65	3,012	118,196
Net movement - tangible fixed assets	-	-	-	-
Net movement in funds available	<u>2,947</u>	<u>65</u>	<u>3,012</u>	<u>118,196</u>

## 9 Fixed assets

The Hannah House Fund includes a minibus which has depreciated to a nil book value.

## 10 Analysis of debtors

	31 March 2022	31 March 2021
	£	£
Prepayments and accrued income	-	3,063
Total debtors	<u>-</u>	<u>3,063</u>

## 11 Analysis of cash and cash equivalents

	31 March 2022	31 March 2021
	£	£
Cash in current account	29,489	2,494
Cash in deposit account	179,793	208,059
Cash in hand	452	452
	-	-
Total cash and cash equivalents	<u>209,734</u>	<u>211,005</u>

### Analysis of creditors

	31 March 2022	31 March 2021
	£	£
<b>Creditors falling due within one year</b>		
Trade creditors	11,135	19,982
Accruals and deferred income	8,514	7,013
<b>Total creditors</b>	<u>19,649</u>	<u>26,995</u>

## 12 Analysis of Funds

### 13.1 Restricted Funds

Fund Name	Balance 01 April 2021 £	Incoming resources £	Expenditure £	Balance 31 March 2022 £
Hannah House Fund	50,779	4,450	-7,401	<b>47,828</b>
Staff Benefit Fund	4,205	-	-2,839	<b>1,366</b>
Staff, Patients & Volunteers Wellbeing Covid Fund	77,214	6	-52,029	<b>25,191</b>
Clinical Psychology Fund	31,314	76,732	-44,173	<b>63,873</b>
Hannah House Outdoor Equipment	-	16,501	-1,056	<b>15,445</b>
CAMHS Wellbeing Books	-	8,500	-544	<b>7,956</b>
Child Health (St Georges)	-	2,050	-132	<b>1,918</b>
Total	<u>163,512</u>	<u>108,239</u>	<u>-108,174</u>	<u><b>163,577</b></u>

### 13.2 Details of restricted funds

Name of fund	Description of the nature and purpose of each fund
Hannah House	For the relief of sickness in children and young people who are, or have, been treated at the paediatric respite care unit at Leeds Community Healthcare NHS Trust.
Staff Benefit	For the welfare of the staff of Leeds Community Healthcare NHS Trust.
Staff, Patients & Volunteers Covid Wellbeing	For enhancing the wellbeing of NHS staff, patients and volunteers impacted by Covid-19.
Clinical Psychology Fund	For the provision of clinical psychology staff support to increase and enhance the staff wellbeing offer across the organisation in response to the impact of Covid-19.
Hannah House Outdoor Equipment	To provide play and other equipment in the outdoor areas at Hannah House.
CAMHS Wellbeing Books	To provide wellbeing books to children and young people of Leeds.
Child Health St George's	Grant from Pulse Radio Cash for Kids initiative.

### 13.3 Unrestricted funds

Fund Name	Balance 01 April 2021 £	Incoming resources £	Expenditure £	Balance 31 March 2022 £
General Fund	23,561	10,733	-7,786	26,508
Total	<u>23,561</u>	<u>10,733</u>	<u>-7,786</u>	<u>26,508</u>

## 14 Trustee and Connected Persons Transactions

### 14.1 Trustee remuneration

There were no payments to Trustees in this or the prior financial year.

The Trustee is the Corporate Trustee. None of the NHS Trust directors acting on behalf of the Trustee received remuneration or reimbursement of expenses in respect of their duties connected with the Charity.

### 14.2 Details of transactions with Trustees or connected persons

There were no transactions with Trustees or connected persons.

### 14.3 Related Party Transactions

Leeds Community Healthcare NHS Trust, as Corporate Trustee of the Charity, is considered to be a related party to Leeds Community Healthcare Charity. Payments to creditors are made through the Trust and reimbursed from the Charity. Reimbursements made to the Trust during 2021/22 amounted to £105,192 (2020/21 £41,450). The Trust provides administrative and financial services to the Charity. As at 31 March 2022, creditors amounting to £11,135 (2020/21 £19,982) are due to Leeds Community Healthcare NHS Trust. There are no material direct transactions with related parties.