

Leeds Community Healthcare Charitable Trust and Related Charities

Annual report and unaudited accounts

for the year ended 31 March 2025

Registered charity number 1135654

Annual report and accounts

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Corporate Trustee Report 31st March 2025

1. FOREWORD

The Corporate Trustee presents the Charity's annual report together with the accounts for the year ended 31 March 2025. 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.

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 2025.

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. REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: 1135654

Address of Charity: Leeds Community Healthcare Charitable Trust and
Related Charities
3 White Rose Office Park
Millshaw Park Lane
Leeds
West Yorkshire
LS11 0DL

TRUSTEE ARRANGEMENTS

The Corporate Trustee during 2024/25 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 2025 were:

| | | |
|--|--|--|
| Selina Douglas | 15/04/2024 – 31/03/2025 | Chief Executive |
| Samantha Prince | 01/04/2024 – 14/04/2024 | Interim Chief Executive |
| Executive Directors | | |
| Dr Ruth Burnett | | Executive Medical Director |
| Stephanie Lawrence | 01/04/2024 – 31/08/2024 | Executive Director of Nursing and Allied Health Professionals |
| Shelia Sorby | 16/08/2024 – 30/09/2024 | Interim Director of Nursing and Allied Health Professionals |
| Lynsey Ure | 01/10/2024 – 31/03/2025 | Executive Director of Nursing and Allied Health Professionals |
| Andrea Osborne | Interim 05/02/2024 – 30/06/2024 Substantive 01/07/2024 – 31/03/2025 | Executive Director of Finance and Resources |
| Samantha Prince | 15/04/2024 – 31/03/2025 | Executive Director of Operations |
| Andrea North | 01/09/2023 – 14/04/2024 | Interim Executive Director of Operations |
| Non-Executive Directors | | |
| Helen Thomson | From 11/08/2025 | Interim Chair (previously Non-Executive Director) |
| Brodie Clark CBE | Up to 10/08/2025 | Chair |
| Richard Gladman | 01/04/2024 – 30/06/2024 | Non-Executive Director |
| Ian Lewis | | Non-Executive Director |
| Alison Lowe | | Non-Executive Director |
| Khalil Rehman | | Non-Executive Director |
| Rachel Booth | 01/10/2024 – 31/03/2025 | Non-Executive Director |
| Associate Non-Executive Directors | | |
| Rachel Booth | 01/04/2024 – 30/09/2024 | Associate Non-Executive Director |
| Lynne Mellor | 01/11/2024 – 31/03/2025 | Associate Non-Executive Director |
| Other Directors (Non-Voting) | | |
| Jennifer Allen | | Director of Workforce, Organisational Development and System Development |
| Laura Smith | | Director of Workforce, Organisational Development 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:

Emma Houghton FCCA
Sedulo London Limited
Office 605 Albert House
256 - 260 Old Street
London
EC1V 9DD

3. STRUCTURE, GOVERNANCE AND MANAGEMENT

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 is registered with the Charity Commission. The registered charity number is 1135654.

The Leeds Community Healthcare Charitable Trust and Related Charities is registered under an Umbrella registration with the Charity Commission in accordance with the Charities Act 2011. The Charity consists of ten individual funds at 31 March 2025. 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. 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 and the Executive Director of Nursing and Allied Health Professionals of Leeds Community Healthcare NHS Trust are the principal advisors to the Corporate Trustee, and are responsible for the day-to-day management of the Corporate Trustee.

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, the Director of Nursing and Allied Health Professionals 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.

4. 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.

5. FUND OBJECTIVES AND ACTIVITIES

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.

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 supports patients with long term conditions.

6. 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 were funded by the Charity during 2024/25:

- **Supporting Our People: Staff Health and Wellbeing**

To uplift Trust staff and bring some joy to the workplace. A range of wellbeing activities were funded, from fun competitions to thoughtful prizes, all shared through the Trust staff wellbeing page. These moments of lightness have brought people together, boosted morale, and reminded Trust staff that their wellbeing matters deeply.

- **Creating Calm: Learning Disability Care Boxes**

Healthcare settings can be overwhelming for some patients, particularly those with learning disabilities. Specially curated care boxes were funded for clinics and health centres, filled with ear defenders, fidget toys, easy-read information, and calming resources. These simple tools have helped make visits more manageable and less distressing, enabling better access to care and comfort during difficult moments.

- **A Lifeline for Many: Homeless Health and Inclusion**

Our continued support for the Homeless Health and Inclusion project has provided essential care packs to patients in hospital. These packs, containing hygiene items, puzzle and reading books, and comforting personal touches, have offered dignity and reassurance. For many, these small items were the difference between staying in hospital to receive treatment or leaving early. The heartfelt feedback we've received shows just how meaningful this support has been.

- **A Christmas to Remember: Hannah House**

Over the festive season, funding was provided to Hannah House, a respite care home for children with complex needs. The funds made magical Christmas moments possible, from fun-filled days out to festive crafts and activities. This helped the children create memories, joy, and a sense of celebration,

- **Reaching the Unreachable: Supporting the TB Service**

To remove some of the everyday barriers that prevent vulnerable patients from accessing the TB care they need, funding was provided for essentials like travel passes, mobile phones, and fresh food. These are items not covered by traditional services and help support people get to their appointments and reconnect them with their healthcare, their community, and in many cases, with hope.

7. 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.

8. FINANCIAL REVIEW

8.1 Movements in Funds

The net assets of the Charity as at 31 March 2025 were £82,847 (2023/24 - £112,413). This is a reduction of £29,566 from 1 April 2024.

8.2 Incoming resources

The total incoming resources for the year were £25,559 (2023/24 - £41,838).

The Charity continues to rely on donations, grants, legacies and investment income as the main sources of income. No legacy income was received during 2024/25 (2023/24 - £Nil).

Interest received on cash held at the bank during 2024/25 was £2,073 (2023/24 - £2,127).

8.3 Expenditure

In 2024/25 the total expenditure of the Charity was £55,125 (2023/24 - £47,914).

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

Support and governance costs totalling £40,488 (2023/24 - £27,817) were apportioned across all funds in proportion to their balances.

The Charity does not employ any staff and 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. Consequently, administration costs are kept to a minimum.

8.4 RESERVES POLICY

The Corporate Trustee formulates the reserves policy in accordance with the Charity Commission guidance "Charity reserves: building resilience (CC19)". 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 £4,500 to ensure that there is a sufficient balance in each Fund to deliver its objectives and enable bids to be supported.

The closing fund balance at 31 March 2025 was £82,847 of which £31,171 was unrestricted and £51,676 was restricted. There are future commitments of £1,369 at the Balance Sheet date of 31 March 2025, which gives an available unrestricted fund balance of £29,802.

9. 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.

Any material transactions between either the Corporate Trustee or key members of staff and the Charitable Trust have been disclosed in note 13 to 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.

10. THANK YOU

On behalf of the staff and patients who have benefited from improved services due to donations and fundraising activities, 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.

SIGNED FOR AND ON BEHALF OF THE CORPORATE TRUSTEE

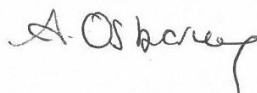
Interim Chair



.....
Helen Thomson DL

Date 14/01/2026

Executive Director of Finance
and Resources



.....
Andrea Osborne

Date 14/01/2026

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: 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) 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:



Interim Chair
Helen Thomson DL

Date 14/01/2026

LEEDS COMMUNITY HEALTHCARE CHARITABLE TRUST AND RELATED CHARITIES

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

I report to the trustees on my examination of the financial statements of Leeds Community Healthcare Charitable Trust and Related Charities (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements to be reached.



Emma Houghton FCCA
Sedulo London Limited
Office 605 Albert House
256 - 260 Old Street
London
EC1V 9DD
United Kingdom

Dated: 27 January 2026

NATIONAL HEALTH SERVICE

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

**FUNDS HELD ON TRUST
ANNUAL ACCOUNTS 2024/25**

STATEMENT OF FINANCIAL ACTIVITIES
Including Income and Expenditure Account
for the year ended 31 March 2025

| | Note | Unrestricted Funds | Restricted Funds | 31 March 2025 Total Funds | 31 March 2024 Total Funds |
|------------------------------------|---------|-----------------------|---------------------|------------------------------------|------------------------------------|
| | | £ | £ | £ | £ |
| Income and endowments from: | | | | | |
| Donations and legacies | 3 | 12,596 | 2,095 | 14,691 | 39,711 |
| Other trading activities | 4 | 7,547 | 1,248 | 8,795 | - |
| Investments | 5 | 648 | 1,425 | 2,073 | 2,127 |
| Total incoming resources | | 20,791 | 4,768 | 25,559 | 41,838 |
| Expenditure on: | | | | | |
| Raising funds | 6 | 11,854 | 27 | 11,881 | 180 |
| Charitable activities | 7 | 12,911 | 30,333 | 43,244 | 47,734 |
| Total expenditure | | 24,765 | 30,360 | 55,125 | 47,914 |
| Net income/(expenditure) | | (3,974) | (25,592) | (29,566) | (6,076) |
| Transfers between funds | | - | - | - | - |
| Net movement in funds | | (3,974) | (25,592) | (29,566) | (6,076) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | 11.1,12 | 35,145 | 77,268 | 112,413 | 118,489 |
| Total funds carried forward | 11.1,12 | 31,171 | 51,676 | 82,847 | 112,413 |

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 2025

| | Note | Unrestricted Funds | Restricted Funds | 31 March 2025 Total Funds | 31 March 2024 Total Funds |
|---|-------------|---------------------------|-------------------------|--------------------------------------|--------------------------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 9 | - | 31,867 | 31,867 | 37,937 |
| Current assets | | | | | |
| Debtors | | - | - | - | - |
| Cash and cash equivalents | | 61,502 | 198,700 | 260,202 | 247,009 |
| Total current assets | | 61,502 | 198,700 | 260,202 | 247,009 |
| Liabilities | | | | | |
| Creditors: | 10 | | | | |
| Amounts falling due within one year | | (30,331) | (178,891) | (209,222) | (172,533) |
| Net current assets/(liabilities) | | 31,171 | 19,809 | 50,980 | 74,476 |
| Total net assets | | 31,171 | 51,676 | 82,847 | 112,413 |
| The funds of the Charity | | | | | |
| Income funds | | | | | |
| Restricted | 11.1 | - | 51,676 | 51,676 | 77,268 |
| Unrestricted | 12 | 31,171 | - | 31,171 | 35,145 |
| Total funds | | 31,171 | 51,676 | 82,847 | 112,413 |

The notes at pages 14 to 24 form part of these accounts.


 Interim Chair
 Helen Thomson

Date 14/01/2026

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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice. 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) Charitable Activities

Where the entitlement is not conditional on the delivery of a specific performance by the Charity, the grant is recognised when the Charity becomes unconditionally entitled to the grant.

- d) **Other Trading Activities**
Fundraising activities such as tombolas, raffles and book sales are organised by staff to generate income for their specific area.
- e) **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 when 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.

Grant payments are recognised as expenditure when the conditions for their payment have been met or where there is a constructive obligation to make a payment.
- c) **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.
- 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) **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. The time spent promoting the funds and the resulting activity is proportionate to the fund balances. The support costs are therefore apportioned according to the fund balance.

1.4 Gifts in kind

Gifts in kind are recognised as donated goods and services at the estimated fair value of the gift at the time of receipt and as corresponding expenditure, when they are distributed, in the Statement of Financial Activities.

1.5 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.

1.6 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 three 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.
- i) 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. 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 |
|----------------|-------|
| Motor Vehicles | 7 |

1.7 Debtors

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

1.8 Cash and cash equivalents

Cash at bank and in hand represents 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.

1.9 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.

1.10 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

31 March 2024

| | Unrestricted Funds | Restricted Funds | 31 March 2024 Total Funds | 31 March 2023 Total Funds |
|------------------------------------|-----------------------|---------------------|---------------------------------|---------------------------------|
| | £ | £ | £ | £ |
| Income and endowments from: | | | | |
| Donations and legacies | 34,096 | 5,615 | 39,711 | 6,594 |
| Investments | 2,127 | - | 2,127 | 341 |
| Total incoming resources | 36,223 | 5,615 | 41,838 | 6,935 |
| Expenditure on: | | | | |
| Raising funds | 180 | - | 180 | 183 |
| Charitable activities | 23,315 | 24,419 | 47,734 | 78,348 |
| Total expenditure | 23,495 | 24,419 | 47,914 | 78,531 |
| Net income/(expenditure) | 12,728 | (18,804) | (6,076) | (71,596) |
| Transfers between funds | - | - | - | - |
| Net movement in funds | 12,728 | (18,804) | (6,076) | (71,596) |
| Reconciliation of funds: | | | | |
| Total funds brought forward | 22,417 | 96,072 | 118,489 | 190,085 |
| Total funds carried forward | 35,145 | 77,268 | 112,413 | 118,489 |

3 Donations and legacies

| | Unrestricted Funds | Restricted Funds | Total 2025 Funds | Total 2024 Funds |
|----------------------------|-----------------------|---------------------|------------------------|------------------------|
| | £ | £ | £ | £ |
| Donations | 3,996 | 2,095 | 6,091 | 39,711 |
| Donated goods and services | 8,600 | - | 8,600 | - |
| Total | 12,596 | 2,095 | 14,691 | 39,711 |

4 Other trading activities

| | Unrestricted Funds | Restricted Funds | Total 2025 Funds | Total 2024 Funds |
|---|-----------------------|---------------------|---------------------------------|------------------------|
| | £ | £ | £ | £ |
| Other events organised by the fundraising team | 6,362 | 100 | 6,462 | - |
| Events organised by volunteers | 1,185 | 1,148 | 2,333 | - |
| Total | <u>7,547</u> | <u>1,248</u> | <u>8,795</u> | <u>-</u> |

5 Investments

| | Unrestricted Funds | Restricted Funds | Total 2025 Funds | Total 2024 Funds |
|-------------------|-----------------------|---------------------|-----------------------------|---------------------|
| | £ | £ | £ | £ |
| Interest received | 648 | 1,425 | 2,073 | 2,127 |
| Total | <u>648</u> | <u>1,425</u> | <u>2,073</u> | <u>2,127</u> |

6 Expenditure on raising funds

| | Unrestricted Funds | Restricted Funds | Total 2025 Funds | Total 2024 Funds |
|----------------------------|-----------------------|---------------------|-----------------------------|---------------------|
| | £ | £ | £ | £ |
| Fundraising costs | 4,993 | 27 | 5,020 | 180 |
| Supporter engagement costs | 6,861 | - | 6,861 | - |
| Total | <u>11,854</u> | <u>27</u> | <u>11,881</u> | <u>180</u> |

Fundraising costs include fees for online donations.

7 Charitable activities

| | Unrestricted Funds | Restricted Funds | Total 2025 Funds | Total 2024 Funds |
|--|-----------------------|---------------------|------------------------|------------------------|
| | £ | £ | £ | £ |
| Grant funding of activities (see note 7.1) | 768 | 249 | 1,017 | 19,917 |
| Patient projects | 1,739 | - | 1,739 | - |
| Support costs (see note 8) | 10,404 | 30,084 | 40,488 | 27,817 |
| | 12,911 | 30,333 | 43,244 | 47,734 |

7.1 Grants made to institutions

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

| | 2025 Aggregate amount paid | 2025 Number of grants | 2024 Aggregate amount paid | 2024 Number of grants |
|---------------------------------|----------------------------------|--------------------------------|-------------------------------------|--------------------------------|
| | £ | No. | £ | No. |
| Patients' welfare and amenities | 583 | 6 | 17,754 | 8 |
| Staff welfare and amenities | 434 | 1 | 2,163 | 5 |
| Total | 1,017 | 7 | 19,917 | 13 |

8 Analysis of support costs

| | Unrestricted Funds | Restricted Funds | Total 2025 Funds | Total 2024 Funds |
|--|-----------------------|---------------------|---------------------|------------------------|
| | £ | £ | £ | £ |
| Independent examination fee | 469 | 1,031 | 1,500 | 1,500 |
| Bought in administration and financial services from NHS Trust | 9,285 | 21,553 | 30,838 | 19,872 |
| Accounting software maintenance costs | 650 | 1,430 | 2,080 | 1,892 |
| Depreciation (note 9) | - | 6,070 | 6,070 | 4,553 |
| Total | 10,404 | 30,084 | 40,488 | 27,817 |

The independent examiner's fee of £1,500 (2023/24 - £1,500) related solely to the independent examination. There was no additional work undertaken.

Leeds Community Healthcare NHS Trust has one member of staff who is seconded to solely work for the Charity. Others who support the charity are not considered to be employees of the Charity and are employed by a related party (2023/24 - no employees).

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

9 Fixed assets

| | Motor Vehicles |
|----------------------------|-----------------------|
| Cost | £ |
| As at 1 April 2024 | 42,490 |
| Additions | - |
| As at 31 March 2025 | <u>42,490</u> |
| Depreciation | |
| As at 1 April 2024 | (4,553) |
| Charge for year | <u>(6,070)</u> |
| As at 31 March 2025 | (10,623) |
| NET BOOK VALUE | |
| As at 1 April 2024 | <u>37,937</u> |
| As at 31 March 2025 | <u>31,867</u> |

10 Creditors due within one year

| | 31 March 2025 | 31 March 2024 |
|--|-----------------------|----------------------|
| | £ | £ |
| Creditors falling due within one year | | |
| Trade creditors | 207,302 | 171,033 |
| Accruals and deferred income | 1,920 | 1,500 |
| Total creditors | <u>209,222</u> | <u>172,533</u> |

11 Analysis of Funds

11.1 Restricted Funds

2024/25

| Fund Name | Fund Balance 01 April 2024 | Incoming Resources | Expenditure | Fund Balance 31 March 2025 |
|--|----------------------------------|-----------------------|-----------------|-------------------------------------|
| | £ | £ | £ | £ |
| Hannah House | 45,685 | 4,185 | (20,544) | 29,326 |
| Staff Benefit | 1,275 | 24 | (396) | 903 |
| Staff, Patients & Volunteers Covid Wellbeing | 16,536 | 306 | (5,140) | 11,702 |
| Clinical Psychology Staff Support | 4,354 | 80 | (1,353) | 3,081 |
| CAHMS Books for Kids | 7,438 | 137 | (2,312) | 5,263 |
| Child Health (St Georges) | 506 | 9 | (157) | 358 |
| Seacroft Neighbourhood Team | 474 | 9 | (148) | 335 |
| Community Stroke Rehab Team | 1,000 | 18 | (310) | 708 |
| Total | 77,268 | 4,768 | (30,360) | 51,676 |

2023/24

| Fund Name | Fund Balance 01 April 2023 | Incoming resources | Expenditure | Fund Balance 31 March 2024 |
|--|-------------------------------------|-----------------------|-----------------|-------------------------------------|
| | £ | £ | £ | £ |
| Hannah House | 48,641 | 4,615 | (7,571) | 45,685 |
| Staff Benefit | 1,333 | - | (58) | 1,275 |
| Staff, Patients & Volunteers Covid Wellbeing | 17,644 | - | (1,108) | 16,536 |
| Clinical Psychology Staff Support | 4,553 | - | (199) | 4,354 |
| Hannah House Outdoor Area | 15,099 | - | (15,099) | - |
| CAHMS Books for Kids | 7,778 | - | (340) | 7,438 |
| Child Health (St Georges) | 528 | - | (22) | 506 |
| Seacroft Neighbourhood Team | 496 | - | (22) | 474 |
| Community Stroke Rehab Team | - | 1,000 | - | 1,000 |
| Total | 96,072 | 5,615 | (24,419) | 77,268 |

11.2 Details of material funds – 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 Staff Support | 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. |
| CAMHS Books for Kids | To provide wellbeing books to children and young people of Leeds. |
| Child Health (St Georges) | Grant from Pulse Radio Cash for Kids initiative. |
| Seacroft Neighbourhood Team | For enhancing the wellbeing of staff in the Seacroft team |
| Community Stroke Rehab Team | For enhancing the wellbeing of staff in the Community Stroke Rehab team |

12 Unrestricted funds

The General Fund of £31,171 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.

2024/25

| Fund Name | Fund Balance 1 April 2024 | Incoming Resources | Expenditure | Fund Balance 31 March 2025 |
|-----------|---------------------------|--------------------|-----------------|----------------------------|
| | £ | £ | £ | £ |
| General | 35,145 | 20,791 | (24,765) | 31,171 |
| Total | 35,145 | 20,791 | (24,765) | 31,171 |

| Fund Name | Fund Balance 1 April 2023 | Incoming Resources | Expenditure | Fund Balance 31 March 2024 |
|-----------|---------------------------------|-----------------------|-----------------|----------------------------------|
| | £ | £ | £ | £ |
| General | 22,417 | 36,223 | (23,495) | 35,145 |
| Total | 22,417 | 36,223 | (23,495) | 35,145 |

13 Trustee and Connected Persons Transactions

13.1 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.

13.2 Details of transactions with Trustees or connected persons

There were no transactions with Trustees or connected persons.

14 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 Charitable Trust and Related Charities. Payments to creditors are made through the Trust and reimbursed from the Charity. No reimbursements were made to the Trust during 2024/25 (2023/24 - £Nil). The Trust provides administrative and financial services to the Charity. As at 31 March 2025, creditors amounting to £207,302 (2023/24 - £171,033) are due to Leeds Community Healthcare NHS Trust. There are no material direct transactions with related parties.