

# **Kent Community Health Charitable Fund**

## **Annual Report and Accounts for the Year Ended 31 March 2025**

**Registered Charity Number: 1139134**

Kent Community Health Charitable Fund

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# Kent Community Health Charitable Fund

## Report of the Trustee for the year ended 31 March 2025

### Foreword

The Trustee presents their annual report and the audited financial statements for the period ended 31 March 2025.

The annual report and financial statements comply with the charity's trust deed, applicable Accounting Standards in the United Kingdom and the Statement of Recommended Practice (Charities SORP FRS 102) "Accounting and Reporting by Charities" second edition issued in October 2019 for reporting periods effective from 1 January 2019 and the Charities Act 2011.

### Reference and Administrative Details

**Name and address of Charity:** Kent Community Health Charitable Fund  
Trinity House  
110-120 Upper Pemberton  
Eureka Park, Kennington  
Ashford, Kent, TN25 4AZ      Tel: 01622 952471

**Registered Charity Number:** 1139134

**Other Name Used by Charity:** i care

### Trustee Arrangements:

Kent Community Health NHS Foundation Trust is the Corporate Trustee of the Charity. The Board of Directors (Voting Board Members) who served Kent Community Health NHS Foundation Trust during the year to 31 March 2025 were as follows:

Name	Position on Trust Board	*Additional Info.
John Goulston	Chairman	
Mairead McCormick	Chief Executive	
Pauline Butterworth	Deputy Chief Executive/Chief Operating Officer	
Gordon Flack	Chief Finance Officer	
Caroline Bates	Chief Nursing Officer	from 24 June 2024
Sive Cavanagh	Interim Chief Nursing Officer	from 1 April 2024 until 23 June 2024
Dr Sarah Phillips	Medical Director	
Victoria Robinson-Collins	Chief People Officer	
Dr Razia Shariff	Non Executive Director (Senior Independent Director)	
Kim Lowe	Non Executive Director	
Karen Taylor	Non Executive Director	
Olu Odeniyi	Non Executive Director	from 1 September 2024
Caroline Bruce	Non Executive Director	from 1 September 2024
MaryAnn Ferreux	Non Executive Director	from 1 September 2024
Pippa Barber	Non Executive Director	until 1 November 2024
Paul Butler	Non Executive Director	until 31 August 2024
Nigel Turner	Non Executive Director	until 30 September 2024

## Kent Community Health Charitable Fund

The Board of Directors are also informed by the views of the Council of Governors.

For further information on the Trust's Board of Directors, its full Leadership Team and the Council of Governors please visit [www.kentcht.nhs.uk](http://www.kentcht.nhs.uk)

**Bankers:** Natwest Bank,  
Corporate & Institutional Banking,  
250 Bishopsgate,  
London, EC2M 4AA

**Independent Examiner:** Samantha Rouse FCCA DChA  
Kreston Reeves LLP,  
37 St Margaret's Street,  
Canterbury, Kent, CT1 2TU

### Structure, Governance and Management of the Charitable Funds

The charity was created by Trust Deed and is registered with the Charities Commission as Kent Community Health Charitable Fund (Registered Charity No. 1139134). The primary object of the charity, as stated in its governing document, requires the Trustee to 'hold the trust fund upon trust to apply income, and at its discretion, so far as may be permissible, the capital, for the general purpose of Kent Community Health NHS Foundation Trust'. The charity helps pay for services and items not funded by NHS budgets, which enhance patient care and services, as well as improve patients' and staff wellbeing and morale.

Kent Community Health NHS Foundation Trust is the Corporate Trustee of the funds held on trust.

The Executive and Non-Executive Directors of Kent Community Health NHS Foundation Trust Board share the responsibility for ensuring that the NHS body fulfils its duties as corporate trustee in managing the charitable funds.

The Board of Kent Community Health NHS Foundation Trust, on behalf of the Corporate Trustee, has delegated to the Charitable Funds Committee (CFC) the responsibility to ensure charitable funds held are being managed and accounted for in accordance with the terms of NHS Charities Guidance and Charities Law. Membership of the Committee includes two non-executive directors, and the Chief Nurse. The Chair of the Charitable Funds Committee for 2024-25 was Nigel Turner (Non-Executive Director) until 30<sup>th</sup> September 2024, and Dr Razia Shariff (Non-Executive Director) from 1<sup>st</sup> October 2024. All members of the CFC have regard to the principles outlined in the Charities Commission's guidance on public benefit and annual bids/spending plans are requested to ensure the most effective use of resources.

Kent Community Health NHS Foundation Trust is committed to providing a first class and comprehensive healthcare service for the people within their area of responsibility. The Trustee is determined that the charity will continue to prosper, and support delivery of improved patient care for both revenue and capital projects.

# Kent Community Health Charitable Fund

## Financial Review

The net assets of the charity as at 31 March 2025 were £361k (2023-24 £375k).

### Income Generation

Income during the year totalled £95k (2023-24 £56k) and includes income from donations, a grant received from NHS Charities Together (NHSCT), and interest earned from bank accounts.

Further detail of the grant received from NHS Charities Together is advised as follows:

Grant Description	Date Received	Amount Received
NHS Charities Together Stage 3 Recovery Grant (2nd and 3rd Instalment) - to be spent on staff wellbeing initiatives (Mental Health Support, and Long-term working experiences).	28/06/2024 & 31/01/2025	55,000
	<b>Total</b>	<b>55,000</b>

Income from donations during the period totalled £21k (2023-24 £7k).

Nil income was received from legacies in 2024-25 (2023-24 Nil).

The Trustee would like to thank all donors who have made contributions to the charity during the year and is very grateful for the donations received and the positive impact these donations have had on the services and staff of Kent Community Health NHS Foundation Trust.

### Resources Expended

Expenditure during the period totalled £109k (2023-24 £146k), of which £76k was expended on staff welfare and amenities and £13k on patients' welfare and amenities. Expenditure during 2024-25 included spend on the following:

- Long Term Conditions Project Manager (NHSCT Grant Funded)
- Staff awards
- Long Service & Apprenticeship Awards
- Connect 5 Healthy Mind Training Programme (NHSCT Grant Funded)
- Recliner Chair – Whitstable & Tankerton Hospital (Specific Donation)
- Saebo MAS Mini – Stroke therapy equipment, dynamic mobile arm support
- Patients' Christmas presents
- Public Health Bus refurbishment
- Carers Conference
- Staff football team
- Trauma Counselling Sessions

### Investment powers, policy and performance

The charity's investment powers require funds to be managed by robust financial organisations to maximise the return on the funds, whilst minimising risk accordingly and to ensure that the funds are easily accessible for spending in accordance with the charity's objectives.

Charitable Funds are held as cash in Government Banking Service accounts.

## Kent Community Health Charitable Fund

### Non-NHS Grant making policy

Grants are made, at the discretion of the Trustee, where the spending meets the objects of the charity. No grants were made to non-NHS organisations during the 2024-25 financial period (2023-24 Nil).

### Reserves Policy

The reserves policy agreed by the Charitable Funds Committee is that no minimum level of reserves is maintained.

A scheme of delegation operates through which all grant funded activity and support costs are managed and authorised by relevant seniority thus enabling the facilitation of a fully accountable, effective, and efficient management of the funds held. This in turn ensures sufficient and appropriate controls are in place to prevent the over-commitment of the charitable funds.

### Risk Management

At the time of approval of the accounts the Trustee has reviewed the major strategic, business and operational risks to which the charity is exposed. The strong governance structure in place ensures continued effective stewardship and achievement of the charity's objectives.

### Trustee Responsibilities

The Trustee is required by charity law to prepare financial statements for each financial year or period which gives a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity as at the end of the financial period.

In preparing those accounts the Trustee is required to:

- Confirm that suitable accounting policies have been used and applied consistently.
- Make judgments and estimates that are reasonable and prudent; and
- Confirm that applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts and that the financial statements have been prepared on the going concern basis.

The Trustee is also responsible for:

Keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011; and

Safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# Kent Community Health Charitable Fund

## 2024-25 Key Highlights

### Community Hospitals



Following a generous donation to Friends Ward at Whitstable & Tankerton hospital a specialist recliner chair was purchased. This has allowed patients with difficulties sitting in a normal chair to sit comfortably and benefit from improved posture and balance.

The funds have once again enabled us to provide each patient in our community hospitals with a present on Christmas day of a fleece blanket.

### Adult Clinical Services

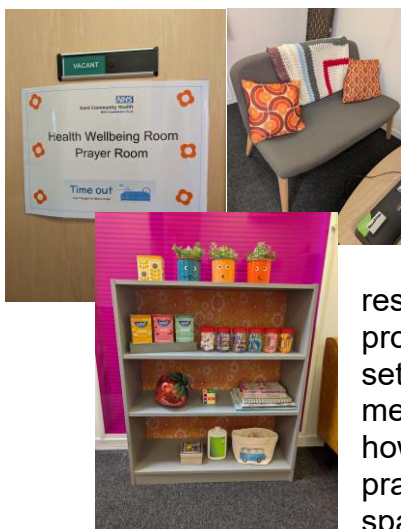


Polar heart rate monitors were bought for the Cardiac Rehabilitation service to enhance the accuracy of heart rate measurements during functional walk assessments. This has enabled the team to provide improved and more specific patient care based on the patient heart rate response.

A Saebomas mini which is a lightweight, zero gravity, dynamic mobile arm support was purchased to help in the rehabilitation of stroke and neurological patients. The machine assists the weakened shoulder and elbow during functional tasks, and is resulting in improving patients' post stroke recovery and their quality of life.

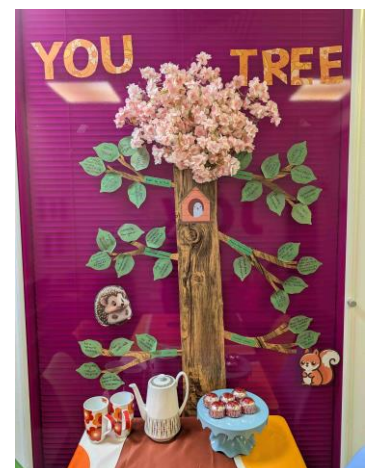


### Staff Wellness



Furniture and decoration was provided for a health wellbeing & prayer room for staff at Trinity House.

The provision of this space has resulted in positive feedback from staff providing them with a comfortable setting to rest or pray at breaks. One member of staff has commented on how lovely and inviting the space is for prayer time and is now using the space more often.





## Kent Community Health Charitable Fund



An end of year event for our volunteers and participation partners was funded by the charity. The event was a celebration and thank you to everyone who supports the trust and makes a difference through volunteering. The event was well attended and included a quiz, lunch, a chair-based exercise activity and interaction with three therapy dogs.



The staff football team received funding for another season. This year the funding enabled the cost of training facilities once a week to be covered and entry into the Kent FA Business Sixes tournament where the team finished as runners-up after battling their way to the final and losing out to a last-minute own goal. Our goalkeeper



Thom won player of the tournament following his remarkable efforts in two penalty shoot outs!



Various teams throughout the Trust were awarded funding for team building days. These events gave the chance for some of our teams to meet and work together in person, particularly for those teams that predominantly work in a remote setting from home.



Comments from the teams include - Thank you to the iCare charity for a great afternoon exploring Canterbury. We took on The Kings Mile Treasure Trail and we won!

This promoted staff health & wellbeing within a team which all work remotely and rarely sees each other face to face, and a great time was had by all enjoying the outside and being in the fresh air.

### NHS Charities Together

The NHS Charities together Stage 3 Recovery Grant has enabled the Trust to deliver:

- a comprehensive Employee Assistance Programme (EAP) to colleagues, providing wellbeing support and training ranging from short term counselling to legal and debt advice.
- a wellbeing navigator, an online portal designed to help our managers and colleagues find health and wellbeing support quickly and easily. This was the most visited intranet page in the quarter it was launched.

The long-term conditions project led to engagement of over nine hundred colleagues to gather ideas for improving the working lives of people with long term conditions working at the Trust, leading to improved resources and guidance, and enhancing the information available about our estate and our use of language.



## Kent Community Health Charitable Fund

Three of the four instalments of the grant have now been received with the remaining instalment of the total £110k awarded in 2023 due in August 2025 following completion and evidence of the final project milestone.

### Donation methods

We have a just giving page and within this we can set up various pages for each fund/appeal. Just Giving automatically pay donations on the website into our Charitable Fund account on a weekly basis. They also calculate and reclaim any gift aid on our behalf and pay this directly.

<https://www.justgiving.com/icare>

Text donations are also available through the Donor giving platform.

Text ICARE plus your donation amount to 70480



Donors are still able to send in cheques, made payable to Kent Community Health Charitable Fund. The acknowledgement forms include a wish to gift aid section.

### Charity Mission Statement

I care (Kent Community Health Charitable Fund) is a registered charity that helps pay for services and items which enhance patient care, as well as boost patients' and staff morale, but which cannot be funded by the NHS. We support the trust's aim of delivering first-class, comprehensive healthcare while looking after the health and wellbeing of the people providing that service.

### A big thank you

On behalf of staff and patients who have benefitted from improved services due to donations and legacies, the Corporate Trustee would like to thank all patients and their relatives and the staff of the Trust who have made charitable donations.

### By order of the Trustee

#### Signed:

John Goulston, Trust Chair

**Date:** 21 January 2026

## Kent Community Health Charitable Fund

### **Independent examiner's report For the year ended 31 March 2025**

### **Independent examiner's report to the Trustees of Kent Community Health Charitable Fund ('the Charity')**

I report to the Charity Trustees on my examination of the accounts of 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 accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

### **Independent examiner's statement**

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

I have completed my examination. I confirm that no matters, other than those fully detailed below, have come to my attention in connection with the examination giving me reasonable 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 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

## Kent Community Health Charitable Fund

### Use of my report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *S M Rouse*

Date: 21 January 2026

Samantha Rouse FCCA DChA

Kreston Reeves LLP  
Chartered Accountants  
37 St. Margaret's Street  
Canterbury  
Kent  
CT1 2TU

**Kent Community Health Charitable Fund**

**Annual Accounts for the year ended 31 March 2025**

## Kent Community Health Charitable Fund

### Statement of Financial Activities for the year ending 31 March 2025

		2024-25			2023-24
Statement of Financial Activities for the year ended 31 March 2025	Note	Unrestricted Funds £000s	Restricted Funds £000s	Total Funds £000s	Total Funds £000s
<b>Income from:</b>					
Donations and Legacies	2.1	21	55	76	35
Investment - Bank Interest	2.3	19	-	19	21
<b>Total Income</b>		<b>40</b>	<b>55</b>	<b>95</b>	<b>56</b>
<b>Expenditure on:</b>					
Charitable Activities	3.1	59	49	108	144
Raising Funds	3.3	1	-	1	2
<b>Total Expenditure</b>		<b>60</b>	<b>49</b>	<b>109</b>	<b>146</b>
<b>Net Income/(Expenditure)</b>		<b>(20)</b>	<b>6</b>	<b>(14)</b>	<b>(90)</b>
<b>Other Recognised Gains/(Losses)</b>		-	-	-	-
<b>Net Movement in funds</b>		<b>(20)</b>	<b>6</b>	<b>(14)</b>	<b>(90)</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		<b>102</b>	<b>273</b>	<b>375</b>	<b>465</b>
<b>Total funds carried forward</b>		<b>82</b>	<b>279</b>	<b>361</b>	<b>375</b>

All results stated in the above Statement of Financial Activities derive from continuing operations.

The notes at pages 16 to 25 form part of this account.

## Kent Community Health Charitable Fund

### Balance Sheet as at 31 March 2025

Balance Sheet as at 31 March 2025	Note	2024-25			2023-24
		Unrestricted Funds £000s	Restricted Funds £000s	Total Funds £000s	Total Funds £000s
<b>Total Fixed Assets</b>		-	-	-	-
<b>Current Assets:</b>					
Debtors	8	-	1	1	1
Cash and cash equivalents	10	83	281	364	380
<b>Total Current Assets</b>		<b>83</b>	<b>282</b>	<b>365</b>	<b>381</b>
<b>Liabilities:</b>					
Creditors: Amounts falling due within one year	9	1	3	4	6
<b>Total Net Assets</b>		<b>82</b>	<b>279</b>	<b>361</b>	<b>375</b>
<b>Funds of the Charity:</b>	11				
<b>Restricted Income Funds</b>		-	279	279	273
<b>Unrestricted Income Funds</b>		82	-	82	102
<b>Total Funds of the Charity</b>		<b>82</b>	<b>279</b>	<b>361</b>	<b>375</b>

The notes at pages 16 to 25 form part of this account.

The financial statements on pages 13 to 15 were approved and authorised for issue by the Trustee on 21 January 2026.

Signed:



Name: John Goulston, Trust Chair

Date: 21 January 2026



## Kent Community Health Charitable Fund

### Statement of Cash Flows for the year ended 31 March 2025

Reconciliation of net income/(expenditure) to net cash flow from operating activities	2024-25 £000s	2023-24 £000s
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	(14)	(90)
<b>Adjustments for:</b>		
Dividends, interest and rents from investments	(19)	(21)
(Increase)/decrease in debtors	-	(1)
Increase/(decrease) in creditors	(2)	3
<b>Net cash provided by (used in) operating activities</b>	<b>(35)</b>	<b>(109)</b>

	2024-25 Total Funds £000s	2023-24 Total Funds £000s
<b>Statement of Cash Flows</b>		
<b>Cash flows from operating activities:</b>		
<b>Net cash provided by (used in) operating activities</b>	<b>(35)</b>	<b>(109)</b>
<b>Cash flows from investing activities:</b>		
Dividends, interest and rents from investments	19	21
<b>Net cash provided by (used in) investing activities</b>	<b>19</b>	<b>21</b>

<b>Change in cash and cash equivalents in the reporting period</b>	<b>(16)</b>	<b>(88)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>380</b>	<b>468</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>364</b>	<b>380</b>

## Notes to the Accounts

### 1 Accounting Policies

Kent Community Health Charitable Fund is an unincorporated charity operating in England and Wales. The address of the registered office is Trinity House, 110-120 Upper Pemberton, Eureka Park, Kennington, Ashford, Kent TN25 4AZ. Details of the principal activities are included in the Trustees' report.

#### 1.1 Basis of preparation

The financial statements are prepared on a going concern basis under the historical cost convention with the exception of investments which are held at fair value.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and effective from 1 January 2019; and the Charities Act 2011.

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following 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 in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn.

Kent Community Health Charitable Fund represents a public benefit entity as defined by FRS 102.

The Trustee considers there are no material uncertainties that exist with the Kent Community Health Charitable Fund's ability to continue as a going concern.

The principal accounting policies applied in the preparation of the financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The financial statements are presented in British Sterling which is the functional currency of the Charity and are rounded to the nearest thousand pounds.

### 1.2 Income Recognition

- a) All incoming resources are recognised in full in the Statement of Financial Activities when the following criteria are met:
- Entitlement – control over the rights or other access to the economic benefit has passed to the charity.
  - Probable – it is more likely than not that the economic benefits associated with the transaction or gift will flow to the charity.
  - Measurement – the monetary value or amount of the income can be measured reliably and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.
- b) Income from donations is recognised when there is evidence of entitlement to the gift, the receipt is probable, and its amount can be measured reliably.
- c) Receipt of a legacy is recognised as an incoming resource when it is probable that the legacy will be received. Receipt is normally probable when:
- there has been grant of probate.
  - the executors have established that there are sufficient assets in the estate, after settling any liabilities, to pay the legacy; and
  - any conditions attached to the legacy are either within the control of the charity or have been met.
- d) Gifts in kind, such as food and care packages are not accounted for when they are accepted and immediately distributed unless a single donation is material.

### 1.3 Expenditure Recognition

All expenditure is accounted for on an accruals basis and is recognised when all the following criteria are met:

- Obligation – a present legal or constructive obligation exists at the reporting date as a result of a past event.
  - Probable – it is more likely than not that a transfer of economic benefits, often cash, will be required in settlement.
  - Measurement – the amount of the obligation can be measured or estimated reliably.
- a) Grants payable are payments made to third parties (including NHS bodies) in furtherance of the charity's charitable objectives. They are accounted for on an accrual's basis where the conditions for their payment have been met or where a third party has a reasonable expectation that they will receive a grant. This includes grants paid to NHS bodies.
- b) Charitable activities expenditure comprises of all costs incurred in the pursuit of the objectives of the charity. These costs include direct costs, and an

## Kent Community Health Charitable Fund

apportionment of overhead and support costs as reflected in note 4 to the financial statements.

- c) Raising funds includes the costs attributed to generating income for the charity.
- d) Support costs are those costs which do not relate directly to a single activity. Support costs include costs associated with finance, governance and other central costs which support or relate to more than one area of activity. These costs are apportioned and allocated to charitable activities and raising funds on an appropriate basis, approved by the Charitable Funds Committee. The analysis of support costs and the bases of apportionment are shown in note 4.
- e) Irrecoverable VAT is charged to the category of resources expended for which it was incurred.

### 1.4 Structure of Funds

Unrestricted funds are resources held which are available for use at the discretion of the Trustee in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are a portion of the unrestricted funds that have been set aside by the Trustee for particular purposes, normally reflecting the non-binding wishes of the donors.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements on page 24 (note 11.3).

### 1.5 Tangible and Intangible Fixed Assets

The Charitable Fund had no tangible or intangible fixed assets for 2024-25 (2023-24 Nil).

### 1.6 Fixed Asset Investments

Fixed asset investments are held to generate income or for their investment potential, or both. Investment gains and losses arising during the reporting period are recorded in the Statement of Financial Activities. Fixed asset investments in quoted shares, traded bonds and similar investments are measured initially at cost and subsequently at fair value at the reporting date.

Dividend income from fixed asset investments is included in the period in which it is received and is allocated to funds based on the average balance of the funds across the period during which the income accrued.

The Charitable Fund had no fixed asset investments for 2024-25 (2023-24 Nil).

### **Realised and Unrealised Gains/Losses**

All gains and losses are taken to the Statement of Financial Activities as they arise and allocated to the relevant fund. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (or date of purchase if later). Unrealised gains and losses are calculated as the difference between market value at the year-end and opening market value (or date of purchase if later).

### **1.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

### **1.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

### **1.9 Cash and cash equivalents**

Cash and cash equivalents includes cash held at bank and in hand and short-term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **1.10 Stocks and Work in Progress**

The Charitable Fund had no stocks or work in progress for 2024-25 (2023-24 Nil).

### **1.11 Transfers between funds**

Transfers between funds are made at the discretion of the Trustee. There were no transfers between funds during the reporting period 2024-25 (2023-24 Nil).

### **1.12 Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## Kent Community Health Charitable Fund

### 2. Analysis of Income

#### 2.1 Donations and Legacies - 2024-25

	2024-25		
	Unrestricted Funds £000s	Restricted Funds £000s	Total Funds £000s
<b>Donations and Legacies</b>			
Donations from individuals and groups	21	-	21
Grants	-	55	55
<b>Total Donations and Legacies</b>	<b>21</b>	<b>55</b>	<b>76</b>

#### 2.2 Donations and Legacies – 2023-24

	2023-24		
	Unrestricted Funds £000s	Restricted Funds £000s	Total Funds £000s
<b>Donations and Legacies</b>			
Donations from individuals and groups	7	-	7
Grants	-	28	28
<b>Total Donations and Legacies</b>	<b>7</b>	<b>28</b>	<b>35</b>

#### 2.3 Gross Income from Investments – 2024-25

	2024-25		
	Unrestricted Funds £000s	Restricted Funds £000s	Total Funds £000s
<b>Income from Investments and Cash on Deposit</b>			
Bank and Building Society Interest	19	-	19
<b>Total Income from Investments and Cash on Deposit</b>	<b>19</b>	<b>0</b>	<b>19</b>

Bank interest is recorded in the period in which it is received and is allocated in full to the general purposes fund within the charity's unrestricted funds.

#### 2.4 Gross Income from Investments – 2023-24

	2023-24		
	Unrestricted Funds £000s	Restricted Funds £000s	Total Funds £000s
<b>Income from Investments and Cash on Deposit</b>			
Bank and Building Society Interest	8	13	21
<b>Total Income from Investments and Cash on Deposit</b>	<b>8</b>	<b>13</b>	<b>21</b>



## Kent Community Health Charitable Fund

### 3. Analysis of Expenditure – Grants payable to NHS Bodies

All grants are made to Kent Community Health NHS Foundation Trust.

#### 3.1 Expenditure on Charitable Activities – 2024-25

	2024-25		
	Unrestricted Funds £000s	Restricted Funds £000s	Total Funds £000s
<b>Charitable Activities</b>			
Patients welfare and amenities	12	1	13
Staff welfare and amenities	35	41	76
Support costs	12	7	19
<b>Total Charitable Activities</b>	<b>59</b>	<b>49</b>	<b>108</b>

#### 3.2 Expenditure on Charitable Activities – 2023-24

	2023-24		
	Unrestricted Funds £000s	Restricted Funds £000s	Total Funds £000s
<b>Charitable Activities</b>			
Patients welfare and amenities	34	8	42
Staff welfare and amenities	67	17	84
Support costs	12	6	18
<b>Total Charitable Activities</b>	<b>113</b>	<b>31</b>	<b>144</b>

#### 3.3 Expenditure on Raising Funds

	2024-25			2023-24
	Unrestricted Funds £000s	Restricted Funds £000s	Total Funds £000s	Total Funds £000s
<b>Raising Funds</b>				
Support costs	1	-	1	2
<b>Total Raising Funds</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>2</b>

## Kent Community Health Charitable Fund

### 4. Allocation of Support Costs and Overheads

	2024-25			2023-24
Support Costs and Overheads	Charitable Activities £000s	Raising Funds £000s	Total Support Costs and Overheads £000s	Total Support Costs and Overheads £000s
Independent Examination - External Audit	3	-	3	3
Administration - Finance	16	-	16	15
Administration - Marketing	-	1	1	2
<b>Total Support Costs and Overheads</b>	<b>19</b>	<b>1</b>	<b>20</b>	<b>20</b>

Support Costs and Overheads	Basis of apportionment	Notes
Administration - Finance	apportioned based on number of transactions per fund (excluding income transactions)*	75% of admin fee deemed to be transactional related e.g. bid processing, purchase orders, accounts payable, cash-book etc.
Administration - Finance	apportioned equally over number of funds in operation during financial year**	25% of admin fee deemed to relate to central tasks required for all funds irrespective of size, usage etc, e.g. overview and governance, day to day accounts admin (e.g. control account rec and bank rec), accounts preparation including annual report and accounts, audit liaison, reporting etc
Administration - Marketing	apportioned equally over number of funds in operation during financial year**	General marketing activities. Charity as a whole (all funds) benefit.
Independent Examination - External Audit	apportioned equally over number of funds in operation during financial year**	Mandated requirement and will cover all funds.
NHS Charities Together Membership Fee	apportioned equally over number of funds in operation during financial year**	Charity as a whole (all funds) benefit from membership.
Just Giving Admin Fee	apportioned equally in accordance with the funds that have used Just Giving during financial year	Based on usage only.
Bank Charges	Allocated in full to the General Purposes Fund	Allocated monthly

\*excludes income transaction volumes

\*\*excluding funds with <£1k fund balance at the commencement of the financial year

### 5. Trustee Remuneration, Benefits and Expenses

No representative of the Trustee received any remuneration or re-imbursement of expenses from the Charitable Fund.

### 6. Analysis of Staff Costs

The charity had no employees for the reporting period 2024-25 (2023-24 Nil) and therefore does not pay any salaries, national insurance and pension contributions direct. Costs for staff incurred by Kent Community Health NHS Foundation Trust are recharged to the Charitable Fund in the form of an administration fee. The administration fee for 2024-25 was a total of £15k (2023-24 £15k).

### 7. Auditor's Remuneration

External Auditor's remuneration of £3k including VAT (2023-24 £3k including VAT) relates solely to the agreed Independent Examination fee for the 2024-25 Charitable Fund's annual report and accounts.

## Kent Community Health Charitable Fund

### 8. Debtors Analysis

	31 March 2025	31 March 2024
<b>Debtors: amounts falling due within one year</b>	<b>Total £000s</b>	<b>Total £000s</b>
Prepayments	1	1
<b>Total Charitable Activities</b>	<b>1</b>	<b>1</b>

### 9. Creditors: amounts falling due within one year

	31 March 2025	31 March 2024
<b>Creditors: amounts falling due within one year</b>	<b>Total £000s</b>	<b>Total £000s</b>
Other Creditors	4	6
<b>Total Creditors</b>	<b>4</b>	<b>6</b>

### 10. Cash and cash equivalents

	2024-25 £000s	2023-24 £000s
<b>Analysis of cash and cash equivalents</b>		
Cash at bank and in hand	364	380
Notice deposits (less than 3 months)	-	-
<b>Total cash and cash equivalents</b>	<b>364</b>	<b>380</b>

Cash and cash equivalents relate to those funds held in Government Banking Service (GBS) bank account.

### 11. Funds of the Charity

#### 11.1 Analysis of Charitable Funds held – 2024-25

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Gains and Losses	Balance at 31 March 2025
<b>Restricted Funds</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
Community Hospitals Restricted	186	-	(5)	-	-	181
Deal Hospital	42	-	(1)	-	-	41
NHS Services in Dover	30	-	(1)	-	-	29
Bow Road Property	1	-	-	-	-	1
NHS Charities Together Grants	14	55	(42)	-	-	27
<b>Total Restricted Funds</b>	<b>273</b>	<b>55</b>	<b>(49)</b>	<b>-</b>	<b>-</b>	<b>279</b>

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Gains and Losses	Balance at 31 March 2025
<b>Unrestricted Funds</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
Unrestricted Funds	102	40	(60)	-	-	82
<b>Total Unrestricted Funds</b>	<b>102</b>	<b>40</b>	<b>(60)</b>	<b>-</b>	<b>-</b>	<b>82</b>

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Gains and Losses	Balance at 31 March 2025
<b>Total Funds</b>	<b>375</b>	<b>95</b>	<b>(109)</b>	<b>-</b>	<b>-</b>	<b>361</b>

## Kent Community Health Charitable Fund

### 11.2 Analysis of Charitable Funds held – 2023-24

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Gains and Losses	Balance at 31 March 2024
Restricted Funds	£000s	£000s	£000s	£000s	£000s	£000s
Community Hospitals Restricted	189	9	(12)	-	-	186
Deal Hospital	41	2	(1)	-	-	42
NHS Services in Dover	29	2	(1)	-	-	30
Bow Road Property	1	-	-	-	-	1
Covid19 - NHS Charities Together	4	28	(18)	-	-	14
<b>Total Restricted Funds</b>	<b>264</b>	<b>41</b>	<b>(32)</b>	<b>-</b>	<b>-</b>	<b>273</b>

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Gains and Losses	Balance at 31 March 2024
Unrestricted Funds	£000s	£000s	£000s	£000s	£000s	£000s
Unrestricted Funds	201	15	(114)	-	-	102
<b>Total Unrestricted Funds</b>	<b>201</b>	<b>15</b>	<b>(114)</b>	<b>-</b>	<b>-</b>	<b>102</b>

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Gains and Losses	Balance at 31 March 2024
<b>Total Funds</b>	<b>465</b>	<b>56</b>	<b>(146)</b>	<b>-</b>	<b>-</b>	<b>375</b>

### 11.3 Restricted Funds detail

Name of Fund	Description of the nature and purpose of each fund
Community Hospitals	This fund includes all legacies received for the following Community Hospitals; Faversham Cottage Hospital, Whitstable & Tankerton Hospital, Deal Hospital, Sheppey Hospital, Sevenoaks Hospital, and Tonbridge Cottage Hospital. All legacies are for the general purpose of the hospitals
Deal Hospital	Any charitable purpose relating to NHS wholly or mainly for Deal hospital
Bow Road Property	Community healthcare for the benefit of the residents of Watlingtonbury and Nettlestead.
NHS Services in Dover	For the use and benefit of NHS medical services in Dover
Covid19 - NHS Charities Together	Grants from NHS Charities Together to be spent on enhancing the well-being of NHS staff, volunteers and patients impacted by Covid-19

## 12. Analysis of Net Assets between Funds

The net assets are held for the various funds as follows:

	Tangible Fixed Assets	Fixed Asset Investments	Net Current Assets/(Liabilities)	Long Term Liabilities	2024-25 Total	2023-24 Total
Fund Classification	£000s	£000s	£000s	£000s	£000s	£000s
Restricted Funds	-	-	279	-	279	273
Unrestricted Funds	-	-	82	-	82	102
<b>Total Funds</b>	<b>-</b>	<b>-</b>	<b>361</b>	<b>-</b>	<b>361</b>	<b>375</b>

## 13. Related Party Transactions

Board members of Kent Community Health NHS Foundation Trust which is the Corporate Trustee of the charity are also members of the committee which is empowered by the Trustee to act on its behalf in the day-to-day administration of all funds held on trust, which is the Charitable Funds Committee (CFC).

Board members of Kent Community Health NHS Foundation Trust, the Corporate Trustee, and members of CFC ensure that the business of the charity is dealt with

## Kent Community Health Charitable Fund

separately from that associated with exchequer funds for which they are also responsible.

During the year neither the Corporate Trustee nor members of the key management staff or parties related to it has undertaken any material transactions with or received any remuneration or expenses from the Kent Community Health Charitable Fund.

The charity made revenue payments to the Kent Community Health NHS Foundation Trust to the total value of £109k as detailed in notes 3.1 and 3.3. As at 31 March 2025 £2k (2023-24 £2k) was owed to the Kent Community Health NHS Foundation Trust.

### **14. Commitments**

The charity has commitments totalling £41k as at 31 March 2025 (2023-24 £6k) arising from approved bids and requisitions placed for which the relevant goods and services have not been received.

### **15. Events after the end of the reporting period**

The fourth and final instalment of £27.5k relating to the NHS Charities Together Stage 3 Recovery grant awarded in October 2023, has been received in August 2025 following completion of all agreed payment milestones.

There are no other events after the reporting period which are deemed to impact the 2024-25 annual accounts presented.