

THE FREE HOSPITAL FUND FOR CHILDREN

England & Wales · Charity number 205115

Details

Status Registered

Legal form Other

Registered 1962-05-04

Register [View on the Charity Commission register](#)

Contact

Address Gloucestershire County Council
Shire Hall
Gloucester
GL1 2TG

Phone 01452328071

Email kelly.chisholm@gloucestershire.gov.uk

Activities

Objects: FOR THE BENEFIT OF SICK AND SUFFERING CHILDREN OF THE POOR.

Activities: Grants to buy shoes and clothes for children, who are sick or from families who have health problems

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Children/young People

Geography

- **Area of benefit:** GLOUCESTER
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£25,961	£55,422	-	-
2024-03-31	£25,399	£29,337	-	-
2023-03-31	£25,301	£22,549	-	-
2022-03-31	£24,958	£25,115	-	-
2021-03-31	£24,317	£17,113	-	-

Trustees

Name	Role	Appointed
Reuben Stanley	Chair	2014-10-03
DEBORAH CLARE FENTON		
Dr Graham Cole		2015-07-16
Heather Julie Sutcliffe		2017-04-06
James David Gambier Fenton		2023-06-30
Ruth Hilary Woodliffe		2017-07-06

THE FREE HOSPITAL FUND FOR CHILDREN

England & Wales - Charity number 205115

Accounts

THE FREE HOSPITAL FUND FOR CHILDREN

CHARITY REGISTRATION NUMBER: 205115

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED

MARCH 31ST 2025

THE FREE HOSPITAL FUND FOR CHILDREN
LEGAL AND ADMINISTRATIVE DETAILS FOR
THE YEAR ENDED MARCH 31ST 2025

LEGAL STATUS: - Registered Charity Number: 205115

REGISTERED OFFICE: Gloucestershire County Council
Shire Hall
Westgate Street
Gloucester
GL1 2TG

BANKERS: Lloyds Bank PLC
Eastgate Street
Gloucester
GL1 1NU

INVESTMENTS: CCLA Fund Managers Ltd
One Angel Lane
London
EC4R 3AB

INDEPENDENT EXAMINERS: Audit Risk Assurance Shared Service
Gloucestershire County Council
Shire Hall
Westgate Street
Gloucester
GL1 2TG

CHARITY TRUSTEES:

Trustees who served during the year were as follows:

Mr R Stanley - Chairman
Mrs D Fenton – Life Trustee
Dr G Cole – Retired GP
Heather Sutcliffe
Ruth Woodliffe
James D Fenton

ORGANISATIONAL STRUCTURE:

The Free Hospital Fund for Children is a registered charity, and the Trustees are responsible for its overall management and administration. The investments are held by the Official Custodian of Charities.

Clerk: Oliver Brown – Gloucester City Council
Treasurer: Mrs K Chisholm – Gloucestershire County Council

Administration: Admin Gloucester Families First Team – Gloucestershire County Council

RELATED PARTIES:

Gloucestershire County Council and Gloucester City Council

THE FREE HOSPITAL FUND FOR CHILDREN
TRUSTEES REPORT
FOR THE YEAR ENDED MARCH 31ST 2025

Background and History:

The Free Hospital Trust Fund has been in existence since 1947 and originates from the creation of a free hospital for sick children from poor families in 1866. Below is a brief history of the hospital and the creation of the Trust Fund.

In 1866 a free hospital for children of the poor was established next to St. Lucy's Home of Charity between Kingsholm and Longford. The home, a converted villa east of the Tewkesbury Road, was occupied by the sisters of St. Lucy, an Anglican community founded in 1864 by Thomas Gambier Parry of Highnam to train nurses and tend the sick in their homes. By 1866 the sisters, who were sent to many parts of the country, nursed some patients in the home.

Gambier Parry also conceived the idea for the children's hospital in connexion with the home and paid much of the building costs. The hospital, a brick building designed by William Jacques, opened in 1867 with 22 beds. Children of the poor from any distance were admitted and out-patients were treated at a house in Bell Lane. The hospital was supported by subscriptions and donations.

In 1872 the sisters of St. John the Baptist from Clewer (Berks.) took over the work of the sisters of St. Lucy.

In 1876 Gambier Parry moved the home to a large house at the corner of Hare Lane and Pitt Street. The new home included a ward for fee-paying incurables from 1885 and adjoined the hospital's outpatient department, (which occupied the building known as College Gardens) from 1873 to 1905, when a new dispensary opened in the hospital's grounds. In 1921 the sisters gave up their work at the hospital and the management committee made new arrangements, introducing payments for patients' keep according to means.

Further changes in management came in 1928 when the Clewer sisters resumed their work, and from 1929 children sent by the Gloucestershire Royal Infirmary were admitted. The Clewer sisters were succeeded at the hospital in 1939 by the nursing sisters of St. John the Divine from Deptford (Kent).

In 1941 accommodation was increased but in 1947 the hospital was closed and sold to the city corporation. The proceeds of the sale supported a fund for the relief of sick children.

Charity Objectives and Activities:

In line with the Charity's governing document, The Free Hospital Fund for Children provides grants for the benefit of sick and suffering children who reside in Gloucestershire. The grants include:

1. Clothing and shoes and if applicable, bedding grants for individual children and their siblings (who are aged 18 years and under at the time of the funding allocation); and
2. Block grants to other organisations/charities for relevant projects.

Any of the following criteria must be met to be eligible:

1. Families where children have significant health problems;
2. Families where the parents have significant health problems;
3. Families who live in poor housing and/or domestic violence issues are present; or
4. Families where the children have physical, emotional, or social problems.

THE FREE HOSPITAL FUND FOR CHILDREN
REPORTS AND FINANCIAL STATEMENTS FOR
THE YEAR ENDED MARCH 31ST 2025

The Trustees present their report for the year ended March 31st 2025 together with the financial statements.

Achievements and performance

The charity works with Gloucestershire County Council (GCC) to process the Fund grant applications. GCC administration verify all the Early Help Assessments (EHA) and non-Early Help Assessments (non-EHA) for GCC to ensure all the criteria has been met, the correct amount of funding has been applied for, and that the family has not received any funding during the last year. GCC maintain audit trail of all grant applications and award payments. This work is carried out at no charge to the Fund.

The Charity funds are invested with CCLA Fund Managers Ltd - COIF Charities Investments Fund. Interest from this account is paid quarterly to the Fund's nominated bank account.

Trustees meet 4 times a year to consider grant making, block commissioning applications, reserves, risk management, policies and performance.

The funding available for the year is based on the interest received from CCLA in the previous year. The figure is divided by 4 to work out the amount available for the first Trustee meeting of the year, if the amount is under/overspent this is reflected in the next Trustee meeting. Application approval and funding allocation is completed by the Fund Trustees. GCC facilitate the payment of grants via the Charity. Priority payments are given to non-EHA applications and then EHA applications.

Grant Funding Available from 1st April 2019: up to 4 years old £60.00; aged 5-10 £75.00; and aged 11-18 £110.00. During January 2023 it was agreed to increase the 11-18 grant funding to £150.00. The Charity will only pay the maximum grant available to a child/young person in any 12-month period following the date of the first claim.

Bedding grant was introduced from 1st April 2018, for a child who has incontinence problems (only for that child and not the siblings) £40.00 (towards the purchase of mattress protectors).

During 2024/25, 41 grant applications were approved (of which 2 were returned) which included 93 children (of which 6 returned), compared to 38 applications and 73 children in 2023/24.

Summary			
24/25	GCC non-EHA	GCC EHA	Total
Applications	13	28	41
No of Children:			
Up to 4 Years	8	8	16
5-10 Years	15	16	31
11- 18 Years	14	32	46
Total	37	56	93

All grant payments were made within 2024/25.

THE FREE HOSPITAL FUND FOR CHILDREN
REPORTS AND FINANCIAL STATEMENTS FOR
THE YEAR ENDED MARCH 31ST 2025

Applications awarded – clothing, shoes & mattress protectors

All 42 grant applications in 2024/25 were considered by the Trustees. Of this:

41 were approved and 1 was unsuccessful due to not meeting the charity's criteria. 1 grant awarded exceeded the grant scale but was authorised due to being accepted by trustees as an exceptional case.

9 applications were partly or fully refunded in year, reasons being not all the funding was required or no longer needed. Three applications were EHA (1 for 24/25 & 2 for 23/24 and six non-EHA (3 for 24/25 and 3 for 23/24), which were all refunded back to the Charity.

Block Commissioning & Donations

During the year ended 31st March 2025, the funding grant available was not all dispersed, leaving a surplus of funds. The same trend had occurred in the previous 8 financial years. Rather than reinvesting these surplus funds, the Trustees, after seeking guidance from the Charity Commission, now offer block commissioning grants of up to £3,500.00 per grant application.

Flexibility on the block commissioning grant threshold was discussed and agreed at the 13th January 2023 Trust Board, which confirmed that the £3,500 was a guideline and not a cap.

A breadth of projects has been supported within Gloucestershire to date, all with deliverables aligned to the Free Hospital Fund for Children's objectives. The charity criteria for grant awards sets out a requirement for outcome reports and presentation on completion of the projects.

During this financial year, block commissioning grants of £40,374.90 and donations of £2,194.24 were made compared with block commissioning grants of £18,679.02 made during the previous financial year 2023/24.

9 Block Commissioning applications were considered during 2024/25. Of this, 8 were approved and 1 unsuccessful due to not meeting charity's criteria.

Of the 8 Block Commissioning Projects approved in 2024/25, these are ongoing, and payments are made as and when required. The type of setting, project and aims of the grants are as follows:

1. School – Project 'Re-development of Willow tunnel area'. Aim - Repair and develop an area of Willow trees within the Forest School setting. Coppice and pollard the existing willow area / tunnel and remove the large amount of dead willow trees and brash, this will allow new willow and other species to grow, includes maintenance and additional re-planting. Setting will provide new willow to be planted to re-instate and improve the existing area. Grounds worker to clear some areas of the Forest School site that have become very overgrown with nettles and brambles etc which currently restrict the amount of space these children have to play and learn in. This also stops us using these areas to expand the variety of activities and learning opportunities that we offer. £1,300.00 awarded.
2. School – Project 'Enlighten Ability: Adaptive Sensory Lighting for Special Needs'. Aim - To provide a large – scale sensory lighting experience in the sports hall to provide a multi-functional area. This is to develop: enhanced sensory stimulation, promotion of physical activity and social interaction. Promotion of physical activity through dance, yoga, sensory movement and number of other activities which will encourage students to engage in physical activity, promoting better health and well-being. Social interaction, promoting friendships and sense of belonging and to include families to social events. Awarded £3,500.00.
3. School – Project 'Mental Health and Emotional Literacy room'. Aim - Resource and equip a calming, nurturing space for delivery of Social, Emotional and Mental Health interventions and provide pastoral support to all children across the school. A safe space for therapeutic intervention and for visiting community therapists treating children of our school. Awarded £1,336.50.

THE FREE HOSPITAL FUND FOR CHILDREN
REPORTS AND FINANCIAL STATEMENTS FOR
THE YEAR ENDED MARCH 31ST 2025

4. School - Project 'Enhancing our playground spaces'. Aim - Playground equipment to brighten and refresh our outdoor areas with new playground markings to encourage outdoor activities and learning, improve children's mental health and well-being and support co-operative play and engagement. Awarded £2,000.00.
5. Charity – Project 'Refurbishment of Mini Bus' Aim - To refurbish one of the minibuses that is used to transport children from school to the charity setting for after school club and to attend community events, facilitate outings for children and their families in the school holidays. This will provide transport for 17 children over 4 journeys each week in term time. Awarded £4,300.00.
6. Charity - Project 'Accessible support for Engage Youth Circus'. Aim - 'Engage' is an inclusive circus and performance project, which aims to improve the wellbeing of young people by providing opportunities to enjoy physical activity through circus and accessible aerial skills. Awarded Circus resources £1,119.00 and Heating £1,100.00
7. School - Project 'Breathing Space'. Aim - Extra funding for grant to purchase outdoor weatherproof clothing and wellies so children can enjoy the breathing space area, created after a previous grant awarded in 2022. Awarded £500.00
8. Charity. Project 'Activity Hub Rent'. Aim – contribute towards renting of the hub, which is a vibrant space where families can come together to play, learn and connect. The Hub is central to the charity and hosts a wide range of activities that benefit the whole family such as the Toy Library, toddler groups, parent and carer workshops and stay and play sessions. It is also home to activities geared towards teens and young adults with our gaming club, teen takeaway and young adult takeaway sessions being held at the Hub. There something for every child and young person here, whatever their age or need. Grant award £4,000.00

Donation to Local hospital – Project 'Emily's Gift'. Books purchased for use where children suffering from cancer. Awarded £194.24.

Donation to Charity - Project 'Parent support services for the most vulnerable parents'. Parents who experience severe challenges due to their home circumstances. This is work that is in high demand and has a significant, lasting impact for the families we support. The delivery is in the form of mentoring and support groups for Parents of teens, currently support over 100 parents via this service. Awarded £1,000.00.

Donation – Project 'Support and Crisis Grants'. Aim - to help with costs associated with travel to and from medical facilities and to provide financial assistance to help with the purchase of specialized equipment to enhance the quality of life for children with disabilities. Awarded £1,000.00.

THE FREE HOSPITAL FUND FOR CHILDREN
REPORTS AND FINANCIAL STATEMENTS FOR
THE YEAR ENDED MARCH 31ST 2025

Financial Statements

The revenue account shows a deficit of income against expenditure for the year amounting to £29,461.40 (£10,913.50 less £40,374.90 for block commissioning), compared to a deficit of £3,938.07 (£14,740.95 less £18,679.02 for block commissioning) in 23/24 and compared to a surplus of £2,752.21 (£15,988.52 less £13,236.31 for block commissioning) in 2022/23.

Income receivable at £25,960.71 has increased by £561.94 in comparison with an increase of £97.54 in 2023/24. Grants payable and expenses at £55,422.11 (includes £40,374.90 for block commissioning projects, Treasurer Honoraria £1,340.00 and Independent Examiners Fees £2,630.00 (£350.00 for 23/24 & £2,280.00 for 24/25) have increased in comparison to 23/24 £29,336.84 (include £18,679.02 for block commissioning projects, Treasurer Honoraria £1,300.00 and Independent Examiners Fees £1,750.00)

The market value of the investments, managed by the Official Custodian for Charities, is valued at £904,704.97 and has decreased by £44,212.15 by way of comparison in 2023/24 the investments increased by £78,764.50.

Reserve Account

The Charity operate one unrestricted fund only, due to the current operations and needs of the Charity. The operational approach of the Charity is to use the interest from investments (plus the available cash surplus) only on annual grants activities. Investment balances are maintained.

The Trust has agreed that a reserve account will be introduced where funds available in the bank (excluding investment balances) reduce to £20,000. This position has not occurred to date and hence has not been actioned.

THE FREE HOSPITAL FUND FOR CHILDREN

Statement of Financial Activities (SOFA)
For The Year Ended 31st March 2025

	Notes	<u>2025</u>		<u>2024</u>	
<u>Income</u>		£	£	£	£
Dividends on Investments			25,960.71		25,398.77
Donations			0.00		0.00
			<u>25,960.71</u>		<u>25,398.77</u>
 <u>Expenditure</u>					
Grants Payable		10,135.20		8,160.00	
Returned Grants		-1,252.23		-552.18	
Honoraria	6	1,340.00		1,300.00	
Block Commissioning		40,374.90		18,679.02	
Donations		2,194.24		0.00	
Independent Examiners Fees	6	2,630.00		1,750.00	
			<u>55,422.11</u>		<u>29,336.84</u>
 Excess of Income Over Expenditure			<u><u>-29,461.40</u></u>		<u><u>-3,938.07</u></u>

The notes on pages 9 and 10 form an integral part of these accounts.

The statements on pages 7 to 10 inclusive were approved by the Trustees

on 4TH NOVEMBER 2025

and signed on their behalf by:

R. Stanley

R. STANLEY

THE FREE HOSPITAL FUND FOR CHILDREN

Balance Sheet
For The Year Ended 31st March 2025

	<u>Notes</u>	<u>2025</u>	<u>2024</u>
		£	£
Investments	1	904,704.97	948,917.12
 <u>Current Assets</u>			
Debtors	2	7,578.12	6,376.40
Cash at Bank		47,725.40	77,858.52
		<hr/>	<hr/>
		55,303.52	84,234.92
 <u>Current Liabilities</u>			
Sundry Creditors	3	2,280.00	1,750.00
		2,280.00	1,750.00
		<hr/>	<hr/>
Total Net Assets		<u>957,728.49</u>	<u>1,031,402.04</u>
 <u>Accumulated Unrestricted Reserves</u>			
Balance brought forward		1,031,402.04	956,575.61
Excess of Expenditure Over Income For the Year		(29,461.40)	(3,938.07)
Unrealised (losses)/gains	1	(44,212.15)	78,764.50
		<hr/>	<hr/>
		<u>957,728.49</u>	<u>1,031,402.04</u>

THE FREE HOSPITAL FUND FOR CHILDREN

Notes to the financial statements
for the year ended 31st March 2025

	<u>2025</u> £	<u>2024</u> £
1 Investments		
<u>Historical Cost</u>		
Charities Official Investment Fund:		
<u>Original Purchases:</u>		
Capital Account (24,343.89 units @ £1 each)	24,343.89	24,343.89
* Income Account (19,531.6 units @ £1 each)	19,531.60	19,531.60
	<u>43,875.49</u>	<u>43,875.49</u>
<u>Additional Purchases:</u>		
* Income Account (2,565.84 units @ £11.6921)	30,000.00	30,000.00
	<u>73,875.49</u>	<u>73,875.49</u>
 <u>Market Value at Balance Sheet Date</u>		
Capital Account (24,343.89 units @ £19.4806)	474,233.58	497,408.97
Income Account (22,097.44 units @ £19.4806)	430,471.39	451,508.15
	<u>904,704.97</u>	<u>948,917.12</u>
 <u>Unrealised (Losses)/Gains</u>		
Market value at the end of the year	904,704.97	948,917.12
* 27 March 2014 investment purchase	0.00	0.00
Market value at the beginning of the year	948,917.12	870,152.62
	<u>(44,212.15)</u>	<u>78,764.50</u>
 * £30,000 was invested as at 27 March 2014. This was agreed and recorded by the Trustees. This purchased an additional 2,565.84 units in the Income Account COIF Charities Investment Fund on 27 March 2014. As at 31 March 2014 a total of 22,097.44 units were held by the fund compared to 19,531.60 units as of 31 March 2013. No additional purchases were completed within 2016/17.		
2 Sundry Debtors		
a) Dividends on investments due at March 31st received after balance sheet date	6,529.65	6,376.40
b) Refunds due at March 31st received after balance sheet date	1,048.47	0.00
	<u>7,578.12</u>	<u>6,376.40</u>
 3 Sundry Creditors		
a) Grants authorised by the Trustees during the year but unpaid at balance sheet date	0.00	0.00
b) Honoraria	0.00	0.00
c) Invoices received but not paid before the balance sheet date - Grants payable	2,280.00	0.00
d) Cheque not presented	0.00	0.00
	<u>2,280.00</u>	<u>0.00</u>

THE FREE HOSPITAL FUND FOR CHILDREN

Notes to the financial statements
for the year ended 31st March 2025

4 Related Party Transactions

No related party transactions have occurred with Trustees in 2024/25 or prior year.

No related party transactions have occurred with Gloucester City Council in 2024/25 or prior year. Gloucester City Council Trust Clerk support is provided free of charge to the charity.

Related party transactions occur annually with Gloucestershire County Council who:

- Act as a conduit for distribution and payment of EHA and non EHA grants to applicants, based on the application and assessment process in place;
- Can be a route for block commissioning payments, where the approved applicant is a Local Authority Maintained School: and
- Act as the route for payment of the Charity Treasurer (see note 6).
- The £2,280.00 Independent Examination 2024-25 fee. The activity was delivered by ARA, a shared service hosted by Gloucestershire County Council. The fee has been treated as a creditor within the 2024-25 Trust accounts.

Gloucestershire County Council do not charge the Trust for completing the above payment processes.

Payments made to Gloucestershire County Council for the above transaction types for both 2024/25 and 2023/24 had no net financial gain for the Council. All relevant amounts were distributed to end recipients (the approved applicants) in line with Trust request on approved activities.

5 Disclosure of Trustee Remuneration, Benefits and Expenses

Trustees do not receive Remuneration, Benefits or Expenses. No payments of this nature were made in either 2024/25 or 2023/24.

The Trust do not have staff costs. No payments of this nature were made in either 2024/25 or 2023/24.

6 Disclosure of Independent Examination and Other Financial Services Fees

The Trustee Treasurer received an annual honorarium of £1,340.00 in 2024/25 and in comparison £1,300 during 2023/24. The annual charge is agreed by the Trustees and the agreement minuted.

Audit Risk Assurance Shared Service at Gloucestershire County Council were commissioned to complete the 2024/25 Independent Examination at an agreed fee of £2,280.00 (inclusive VAT). Includes adjustment of £350.00 2023/24 fees as net figure £1,750.00 recorded in the accounts instead of gross £2,100.00

2022/23 was the first year where the Trust required an Independent Examination due to the level of income exceeding the Charity Commission £25,000.00 threshold.

THE FREE HOSPITAL FUND FOR CHILDREN
STATEMENT OF ACCOUNTING POLICIES FOR
THE YEAR ENDED MARCH 31ST 2025

The Trustees have adopted the following policies in order to determine the value of material items included in the balance sheet and also to establish the excess of income over expenditure for the year:

a) Basis of Accounting

The financial statements have been prepared on the accruals basis under the historical cost convention, in accordance with accounting standards and the Charity Commission Statement Of Recommended Practice (SORP).

The accounts have been prepared on a going concern basis. At the point of accounts preparation and sign off, there are no material uncertainties regards the charity's ability to continue.

b) Investments

Investments have been valued at market value on the balance sheet date and the unrealised gain/loss has been set against the accumulated unrestricted funds.

c) Taxation

As a charity, registered under the Charities Act, The Free Hospital Fund for Children is exempt from taxation on its income and capital gains.

The Trustees are required to prepare the accounting statements for each financial year, in compliance with the Charities Act 2011 and Charity Commission SORP, which provides a true and fair view of the state of affairs of the Charity.

In preparing the financial statements, they must consider accounting concepts, as follows:

- a) Adoption of suitable accounting policies and their consistent application;
- b) Making judgements and estimates which are reasonable and prudent; and
- c) Producing accounts on a going concern basis unless it is known that the Charity's activities are to be discontinued.

The Trustees are also responsible for the keeping of proper accounting records, which will readily disclose the financial position of the Charity at any given time. Further, they are responsible for safeguarding the assets of the Charity and should therefore take all reasonable steps to prevent and detect fraud and other irregularities.

Independent Examiner’s Report - ‘examiner’s unqualified report (for a non-company charity preparing accrual accounts) with a gross income of £250,000 or less in the relevant financial year’ template

Report to the trustees/members of

The Free Hospital Fund for Children

On accounts for the year ended

31 st March 2025	Charity no (if any)	205115
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We report to the Trustees on our examination of the accounts of the above charity (“the Trust”) for the year ended 31 March 2025.

Responsibilities and basis of report As the charity Trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 (“the Act”).

We report in respect of our examination of the Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out our examination, we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination which gives us cause to believe that in, any material respect:

- i. The accounting records were not kept in accordance with Section 130 of the Act; or
- ii. The accounts did not accord with the accounting records; or
- iii. The accounts did 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.

We 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:	<i>JH Church</i>	Date:	18/11/25
Name:	Josephine Church		
Professional qualification(s) or body:	Chartered Institute of Public Finance and Accountancy (CIPFA)		
Address:	Audit Risk Assurance Shared Service (ARA), Gloucestershire County Council, Shire Hall, Westgate Street, Gloucester, GL1 2TG		

Independent Examiner Report – Improvement Opportunities

This section of the report is designed to offer the examiner opportunity to highlight matters identified during the course of the examination. For example, where improvement to systems, process or controls could be considered by the Trustees.

Give here details of any items that the examiner wishes to raise for the Trustees consideration.

None

THE FREE HOSPITAL FUND FOR CHILDREN

England & Wales - Charity number 205115

Accounts

THE FREE HOSPITAL FUND FOR CHILDREN

CHARITY REGISTRATION NUMBER: 205115

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED

MARCH 31ST 2024

THE FREE HOSPITAL FUND FOR CHILDREN

LEGAL AND ADMINISTRATIVE DETAILS FOR

THE YEAR ENDED MARCH 31ST 2024

LEGAL STATUS: Registered Charity Number: 205115

REGISTERED OFFICE: Gloucestershire County Council
Shire Hall
Westgate Street
Gloucester
GL1 2TG

BANKERS: Lloyds Bank PLC
Eastgate Street
Gloucester
GL1 1NU

INVESTMENTS: CCLA Fund Managers Ltd
One Angel Lane
London
EC4R 3AB

INDEPENDENT EXAMINERS: Audit Risk Assurance Shared Service
Gloucestershire County Council
Shire Hall
Westgate Street
Gloucester
GL1 2TG

CHARITY TRUSTEES:

Trustees who served during the year were as follows:

Mr R Stanley - Chairman
Mrs D Fenton – Life Trustee
Dr G Cole – Retired GP
Heather Sutcliffe
Ruth Woodliffe
James D Fenton – appointed 30th June 2023

ORGANISATIONAL STRUCTURE:

The Free Hospital Fund for Children is a registered charity and the Trustees are responsible for its overall management and administration. The investments are held by the Official Custodian of Charities.

Clerk: Oliver Brown – Gloucester City Council
Treasurer: Mrs K Chisholm – Gloucestershire County Council
Administration: Admin Gloucester Families First Team – Gloucestershire County Council

RELATED PARTIES:

Gloucestershire County Council
Gloucester City Council

THE FREE HOSPITAL FUND FOR CHILDREN

TRUSTEES REPORT

FOR THE YEAR ENDED MARCH 31ST 2024

Background and History:

The Free Hospital Trust Fund has been in existence since 1947 and originates from the creation of a free hospital for sick children from poor families in 1866. Below is a brief history of the hospital and the creation of the Trust Fund.

In 1866 a free hospital for children of the poor was established next to St. Lucy's Home of Charity between Kingsholm and Longford. The home, a converted villa east of the Tewkesbury Road, was occupied by the sisters of St. Lucy, an Anglican community founded in 1864 by Thomas Gambier Parry of Highnam to train nurses and tend the sick in their homes. By 1866 the sisters, who were sent to many parts of the country, nursed some patients in the home.

Gambier Parry also conceived the idea for the children's hospital in connexion with the home and paid much of the building costs. The hospital, a brick building designed by William Jacques, opened in 1867 with 22 beds. Children of the poor from any distance were admitted and out-patients were treated at a house in Bell Lane. The hospital was supported by subscriptions and donations.

In 1872 the sisters of St. John the Baptist from Clewer (Berks.) took over the work of the sisters of St. Lucy.

In 1876 Gambier Parry moved the home to a large house at the corner of Hare Lane and Pitt Street. The new home included a ward for fee-paying incurables from 1885 and adjoined the hospital's outpatient department, (which occupied the building known as College Gardens) from 1873 to 1905, when a new dispensary opened in the hospital's grounds. In 1921 the sisters gave up their work at the hospital and the management committee made new arrangements, introducing payments for patients' keep according to means.

Further changes in management came in 1928 when the Clewer sisters resumed their work, and from 1929 children sent by the Gloucestershire Royal Infirmary were admitted. The Clewer sisters were succeeded at the hospital in 1939 by the nursing sisters of St. John the Divine from Deptford (Kent).

In 1941 accommodation was increased but in 1947 the hospital was closed and sold to the city corporation. The proceeds of the sale supported a fund for the relief of sick children.

Charity Objectives and Activities:

In line with the Charity's governing document, The Free Hospital Fund for Children provides grants for the benefit of sick and suffering children who reside in Gloucestershire. The grants include:

1. Clothing and shoes and if applicable, bedding grants for individual children and their siblings (who are aged 18 years and under at the time of the funding allocation); and
2. Block grants to other organisations/charities for relevant projects.

Any of the following criteria must be met to be eligible:

1. Families where children have significant health problems;
2. Families where the parents have significant health problems;
3. Families who live in poor housing and/or domestic violence issues are present; or
4. Families where the children have physical, emotional, or social problems.

THE FREE HOSPITAL FUND FOR CHILDREN
REPORTS AND FINANCIAL STATEMENTS FOR
THE YEAR ENDED MARCH 31ST 2024
ANNUAL REPORT

The Trustees present their report for the year ended March 31st 2024 together with the financial statements.

Achievements and performance

The charity works with Gloucestershire County Council (GCC) to process the Fund grant applications. GCC administration verify all the Early Help Assessments (EHA) and non-Early Help Assessments (non-EHA) for GCC to ensure all the criteria has been met, the correct amount of funding has been applied for, and that the family has not received any funding during the last year. GCC maintain audit trail of all grant applications and award payments. This work is carried out at no charge to the Fund.

The Charity funds are invested with CCLA Fund Managers Ltd - COIF Charities Investments Fund. Interest from this account is paid quarterly to the Fund's nominated bank account.

Trustees meet 4 times a year to consider grant making, block commissioning applications, reserves, risk management, policies and performance.

The funding available for the year is based on the interest received from CCLA in the previous year. The figure is divided by 4 to work out the amount available for the first Trustee meeting of the year, if the amount is under/over spent this is reflected in the next Trustee meeting. Application approval and funding allocation is completed by the Fund Trustees. GCC facilitate the payment of grants via the Charity. Priority payments are given to non-EHA applications and then EHA applications.

Grant Funding Available from 1st April 2019: up to 4 years old £60.00; aged 5-10 £75.00; and aged 11-18 £110.00. During January 2023 it was agreed to increase the 11-18 grant funding to £150.00. The Charity will only pay the maximum grant available to a child/young person in any 12 month period following the date of the first claim.

Bedding grant was introduced from 1st April 2018, for a child who has incontinence problems (only for that child and not the siblings) £40.00 (towards the purchase of mattress protectors).

During 2023/24, 38 grant applications were approved which included 73 children, compared to 38 applications and 95 children in 2022/23.

Summary			
23/24	GCC non-EHA	GCC EHA	Total
Applications	14	24	38
No of Children:			
Up to 4 Years	4	6	10
5-10 Years	5	26	31
11- 18 Years	9	23	32
Total	18	55	73

All grant payments were made within 2023/24.

THE FREE HOSPITAL FUND FOR CHILDREN
REPORTS AND FINANCIAL STATEMENTS FOR
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Applications awarded – clothing, shoes & mattress protectors

All 38 grant applications in 2023/24 were approved by the Charity. Of this:

1 application was queried, and further information was required before the grant was awarded.

7 applications were partly or fully refunded in year, reasons being not all the funding was required or no longer needed. Six applications were EHA and the other one non-EHA, which were all refunded back to the Charity.

Block Commissioning

During the year ended 31st March 2021, the funding grant available was not all dispersed, leaving a surplus of funds. The same trend had occurred in the previous 5 financial years. Rather than reinvesting these surplus funds, the Trustees, after seeking guidance from the Charity Commission, now offer block commissioning grants of up to £3,500.00 per grant application.

Flexibility on the block commissioning grant threshold was discussed and agreed at the 13th January 2023 Trust Board, which confirmed that the £3,500 was a guideline and not a cap.

A breadth of projects have been supported within Gloucestershire to date, all with deliverables aligned to the Free Hospital Fund for Children's objectives. The charity criteria for grant awards sets out outcome reports and presentation on completion of the project.

During this financial year, block commissioning grants of £18,679.02 were made compared with £13,236.31 made during the previous financial year 2022/23.

11 Block Commissioning Projects were approved in 2023/24, these are ongoing, and payments are made as and when required. The type of setting, project and aims of the grants are as follows:

1. School – Project 'Every child deserves to be safe, happy, listened to and heard'. The provision of mental health awareness training for teachers at an inset day. Aim of the project is supporting primary age children, who have suffered adverse childhood experiences (ACE's), offering early intervention to deal with their emerging mental health issues before they become a more significant problem. To enable children to understand their lived experiences and teach them effective and lifelong strategies they can use to improve their resilience and mental health wellbeing. £250.00 awarded.
2. Local authority – Project 'Early Help summer transition programme'. Aim of the project is the running of a programme designed to support identified groups of young people who are making the transition between primary and secondary school. The children identified are those who have no or little intervention from external agencies or sources, would benefit from friendship/relationship support, have difficulty forming new relationships, difficulty with change or new situations, have poor attendance due to anxiety and poor social skills and peer relationship worries possibly around bullying. The design of the programme complements the transition work carried out across 10 secondary schools and approximately 60 primary schools across the county of Gloucestershire to identify a group of 200 young people that would benefit from additional support at this crucial point in their emotional and academic development. Awarded £3,500.00.

THE FREE HOSPITAL FUND FOR CHILDREN

REPORTS AND FINANCIAL STATEMENTS FOR

THE YEAR ENDED MARCH 31ST 2024

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3. School – Project ‘Postgraduate diploma in play therapy’. Aim of the project is to train a member of staff to become a fully qualified play therapist to allow working with children with moderate to severe problems and to work with a wider range of children within the school including those with social care involvement, looked after and more complex needs, as well as offering therapeutic group work. This will also help the worker to make links with other settings to offer this support. Awarded £3,500.00.
4. Charity – Playgroup. Project ‘Family Friday Food’. Aim of the project is after playgroup, to serve a hot dish along with platter of fresh fruit and vegetables. This is eaten in the café where families can sit together. The reason to feed both child and parent is because the focus of the group, is attachment and purposeful learning through play. Awarded £3,447.50.
5. Charity – Music. Project ‘Community Music Studio and Young People’s Hub. Aim of the project is to establish another hub for the young people in the area, reaching 600 young people mainly from challenging circumstances (disability or long-term health condition). Grant will cover easy access instruments and equipment for the sensory room to support and enrich the lives of disabled young individuals in an inclusive and stimulating environment. Awarded £3,500.00.
6. Charity - Supporting Victims of Crime and Traumatic Incidents. Project ‘Inside and Out’, a six week programme for young people to support them to connect with their inner selves whilst spending time outside connecting with nature. Aim is to offer young people a space to build resilience, confidence and compassion using nature connection and mindfulness. Awarded £1,860.00.
7. School – Project ‘Let’s Cook Together’. Aim is to start a new cooking club for parents and children - to learn to cook together and eat healthily and use this opportunity to build relationships, trust and support for Healthy Eating. Awarded £1,200.00. This will provide more opportunities to build on their skills, confidence, and knowledge.
8. School – Project ‘Play Centre and Pastoral Support Development’. Grant to fund books, resources, sensory equipment, dolls house/role play items and kettle. Play centre to be used to increase the variety of support offered to families of pupils attending the setting, which will enable further impact. Will hold workshops and courses to target specific areas of difficulty such as sleep, behaviour, and toileting. Resources will be supportive of development and learning around emotions and well-being, creating a safe place. Awarded £1,750.00.
9. Arts & Education – Charity. Project ‘Engage Youth Circus’. Aim to provide a warm, safe place for young people to congregate. Funding to support the increased costs of heating the venue. Awarded £1,300.00.
10. Sports – Charity. Project ‘Sports Programme’. Aim to provide sports sessions for disabled children and young people, specifically venue hire for swimming and Rebound Therapy. The charity provides regular physical activity for those who simply cannot access it without specialist support and equipment. Awarded £3,500.00.
11. School (GCC). Project ‘Early Years Playground Transformation’. Aim to create a playful, engaging environment that sparks joy amongst pupils and provides inclusive opportunities to learn and explore. Grant to fund maintenance work and resources to be used by the children. Grant award £3,500.00.

THE FREE HOSPITAL FUND FOR CHILDREN
REPORTS AND FINANCIAL STATEMENTS FOR
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Financial Statements

The revenue account shows a deficit of income against expenditure for the year amounting to £3,938.07 (£14,740.95 less £18,679.02 for block commissioning) compared to a surplus of £2,752.21 (£15,988.52 less £13,236.31 for block commissioning) in 2022/23, compared to a deficit of £157.01 (£19,088.07 less £19,245.08 for block commissioning) in 2021/22.

Income receivable at £25,398.77 has increased by £97.54 in comparison with £25,301.23 in 2022/23. Grants payable and expenses at £29,336.84 (include £18,679.02 for block commissioning projects, Treasurer Honoraria £1,300.00 and Independent Examiners Fees £1,750.00) have increased by £6,787.82 in comparison with £22,549.02 (include £13,236.31 for block commissioning projects and Treasurer Honoraria £1,265.00).

The market value of the investments, managed by the Official Custodian for Charities, is valued at £948,917.12 and has increased by £78,764.50 by way of comparison in 2022/23 the investments decreased by £34,222.62.

Reserve Account

The Charity operate one unrestricted fund only, due to the current operations and needs of the Charity. The operational approach of the Charity is to use the interest from investments (plus the available cash surplus) only on annual grants activities. Investment balances are maintained.

The Trust has agreed that a reserve account will be introduced where funds available in the bank (excluding investment balances) reduce to £20,000. This position has not occurred to date and hence has not been actioned.

THE FREE HOSPITAL FUND FOR CHILDREN

Statement of Financial Activities (SOFA)
For The Year Ended 31st March 2024

	Notes	<u>2024</u>		<u>2023</u>	
<u>Income</u>		£	£	£	£
Dividends on Investments			25,398.77		25,301.23
Donations			0.00		0.00
			<u>25,398.77</u>		<u>25,301.23</u>
<u>Expenditure</u>					
Grants Payable		8,160.00		8,537.73	
Returned Grants		-552.18		-490.02	
Honoraria	6	1,300.00		1,265.00	
Block Commissioning		18,679.02		13,236.31	
Independent Examiners Fees	6	<u>1,750.00</u>		<u>0.00</u>	
			<u>29,336.84</u>		<u>22,549.02</u>
Excess of Income Over Expenditure			<u><u>-3,938.07</u></u>		<u><u>2,752.21</u></u>

The notes on pages 9 and 10 form an integral part of these accounts.

The statements on pages 7 to 10 inclusive were approved by the Trustees

on 4TH OCTOBER 2024

and signed on their behalf by:



REUBEN STANLEY

THE FREE HOSPITAL FUND FOR CHILDREN

Balance Sheet
For The Year Ended 31st March 2024

	<u>Notes</u>	£	<u>2024</u>	£	£	<u>2023</u>	£
Investments	1		948,917.12			870,152.62	
<u>Current Assets</u>							
Debtors	2	6,376.40			6,278.86		
Cash at Bank		77,858.52			80,144.13		
		<u> </u>		84,234.92		<u> </u>	86,422.99
<u>Current Liabilities</u>							
Sundry Creditors	3	<u>1,750.00</u>		1,750.00		<u>0.00</u>	0.00
Total Net Assets			<u>1,031,402.04</u>			<u>956,575.61</u>	
<u>Accumulated Unrestricted Reserves</u>							
Balance brought forward			956,575.61			988,046.02	
Excess of Expenditure Over Income For the Year			(3,938.07)			2,752.21	
Unrealised (losses)/gains	1		<u>78,764.50</u>			<u>(34,222.62)</u>	
			<u>1,031,402.04</u>			<u>956,575.61</u>	

THE FREE HOSPITAL FUND FOR CHILDREN

Notes to the financial statements
for the year ended 31st March 2024

	<u>2024</u> £	<u>2023</u> £
1 Investments		
<u>Historical Cost</u>		
Charities Official Investment Fund:		
<u>Original Purchases:</u>		
Capital Account (24,343.89 units @ £1 each)	24,343.89	24,343.89
* Income Account (19,531.6 units @ £1 each)	19,531.60	19,531.60
	<u>43,875.49</u>	<u>43,875.49</u>
<u>Additional Purchases:</u>		
* Income Account (2,565.84 units @ 1,169.21p)	30,000.00	30,000.00
	<u>73,875.49</u>	<u>73,875.49</u>
 <u>Market Value at Balance Sheet Date</u>		
Capital Account (24,343.89 units @ 2,043.26p)	497,408.97	456,121.73
Income Account (22,097.44 units @ 2,043.26p)	451,508.15	414,030.89
	<u>948,917.12</u>	<u>870,152.62</u>
 <u>Unrealised (Losses)/Gains</u>		
Market value at the end of the year	948,917.12	870,152.62
* 27 March 2014 investment purchase	0.00	0.00
Market value at the beginning of the year	870,152.62	904,375.24
	<u>78,764.50</u>	<u>(34,222.62)</u>

* £30,000 was invested as at 27 March 2014. This was agreed and recorded by the Trustees. This purchased an additional 2,565.84 units in the Income Account COIF Charities Investment Fund on 27 March 2014. As at 31 March 2014 a total of 22,097.44 units were held by the fund compared to 19,531.60 units as of 31 March 2013. No additional purchases have been completed since 2013/14

2 Sundry Debtors

a) Dividends on investments due at March 31st received after balance sheet date	6,376.40	6,278.86
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3 Sundry Creditors

a) Grants authorised by the Trustees during the year but unpaid at balance sheet date	0.00	0.00
b) Honoraria	0.00	0.00
c) Invoices received but not paid before the balance sheet date - Grants payable	0.00	0.00
d) Cheque not presented	0.00	0.00
e) 2023/24 Independent Examination Fees	1,750.00	0.00

THE FREE HOSPITAL FUND FOR CHILDREN

Notes to the financial statements
for the year ended 31st March 2024

4 Related Party Transactions

No related party transactions have occurred with Trustees in 2023/24 or prior year.

No related party transactions have occurred with Gloucester City Council in 2023/24 or prior year. Gloucester City Council Trust Clerk support is provided free of charge to the charity.

Related party transactions occur annually with Gloucestershire County Council who:

- Act as a conduit for distribution and payment of EHA and non EHA grants to applicants, based on the application and assessment process in place.
- The Early Help Summer Transition Programme block commissioning grant. The £3,500 grant application was confirmed as in line with Trust objectives and approved by the Trust Board in April 2023. The project was delivered by the Council within 2023-24.
- Can be a route for block commissioning payments, where the approved applicant is a Local Authority Maintained School.
- Act as the route for payment of the Charity Treasurer (see note 6): and
- The £1,750 Independent Examination 2023-24 fee. The activity was delivered by ARA, a shared service hosted by Gloucestershire County Council. The fee has been treated as a creditor within the 2023-24 Trust accounts.

Gloucestershire County Council do not charge the Trust for completing the above payment processes.

Payments made to Gloucestershire County Council for the above transaction types for both 2023/24 and 2022/23 had no net financial gain for the Council. All relevant amounts were distributed to end recipients (the approved applicants) in line with Trust request on approved activities.

5 Disclosure of Trustee Remuneration, Benefits and Expenses

Trustees do not receive Remuneration, Benefits or Expenses. No payments of this nature were made in either 2023/24 or 2022/23.

The Trust do not have staff costs. No payments of this nature were made in either 2023/24 or 2022/23.

6 Disclosure of Independent Examination and Other Financial Services Fees

The Trustee Treasurer received an annual honorarium of £1,300.00 in 2023/24 and in comparison £1,265 during 2022/23. The annual charge is agreed by the Trustees and the agreement minuted.

Audit Risk Assurance Shared Service at Gloucestershire County Council were commissioned to complete the 2023/24 Independent Examination at an agreed fee of £1,750. 2022/23 Independent Examination was provided gratis through Gloucester City Council and the Audit Risk Assurance Shared Service.

2022/23 was the first year where the Trust required an Independent Examination due to the level of income exceeding the Charity Commission £25,000 threshold.

THE FREE HOSPITAL FUND FOR CHILDREN

STATEMENT OF ACCOUNTING POLICIES FOR

THE YEAR ENDED MARCH 31ST 2024

The Trustees have adopted the following policies in order to determine the value of material items included in the balance sheet and also to establish the excess of income over expenditure for the year:

a) Basis of Accounting

The financial statements have been prepared on the accruals basis under the historical cost convention, in accordance with accounting standards and the Charity Commission Statement Of Recommended Practice (SORP).

The accounts have been prepared on a going concern basis. At the point of accounts preparation and sign off, there are no material uncertainties regards the charity's ability to continue.

b) Investments

Investments have been valued at market value on the balance sheet date and the unrealised gain/loss has been set against the accumulated unrestricted funds.

c) Taxation

As a charity, registered under the Charities Act, The Free Hospital Fund for Children is exempt from taxation on its income and capital gains.

THE FREE HOSPITAL FUND FOR CHILDREN
THE TRUSTEES ACCOUNTING RESPONSIBILITIES FOR
THE YEAR ENDED MARCH 31ST 2024

The Trustees are required to prepare the accounting statements for each financial year, in compliance with the Charities Act 2011 and Charity Commission SORP, which provides a true and fair view of the state of affairs of the Charity.

In preparing the financial statements, they must consider accounting concepts, as follows:

- a) Adoption of suitable accounting policies and their consistent application;
- b) Making judgements and estimates which are reasonable and prudent; and
- c) Producing accounts on a going concern basis unless it is known that the Charity's activities are to be discontinued.

The Trustees are also responsible for the keeping of proper accounting records, which will readily disclose the financial position of the Charity at any given time. Further, they are responsible for safeguarding the assets of the Charity and should therefore take all reasonable steps to prevent and detect fraud and other irregularities.

Independent Examiner's Report

Report to the trustees/ members of	The Free Hospital Fund for Children		
On accounts for the year ended	31 st March 2024	Charity no (if any)	205115

We report to the Trustees on our examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2024.



Responsibilities and basis of report As the charity Trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

We report in respect of our examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out our examination, we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination which gives us cause to believe that in, any material respect:

- i. The accounting records were not kept in accordance with Section 130 of the Act; or
- ii. The accounts did not accord with the accounting records; or
- iii. The accounts did 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.

We 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.

Name:	 Stephanie Payne
Relevant professional qualification(s) or body:	Fellow member of the Institute of Chartered Accountants in England and Wales (ICAEW)
Name:	 Josephine Church
Relevant professional qualification(s) or body:	Chartered Institute of Public Finance and Accountancy (CIPFA)
Address:	Audit Risk Assurance Shared Service (ARA), Gloucestershire County Council, Shire Hall, Westgate Street, Gloucester, GL1 2TG
Date:	8 th October 2024

Independent Examiner Report – Improvement Opportunities

This section of the report is designed to offer the examiner opportunity to highlight matters identified during the course of the examination. For example, where improvement to systems, process or controls could be considered by the Trustees.

Give here details of any items that the examiner wishes to raise for the Trustees consideration.

2023-24 is the first financial year where the independent examination of the accounts has incurred a fee.

The Trust Statement of Accounts 2023-24 have been updated to include the agreed fee as a creditor and ensure relevant disclosure notes in line with the Statement of Recommended Practice (SORP).

Where future independent examination activities incur a fee, the Trust should ensure inclusion of the fee estimate within relevant expenditure forecasting.

THE FREE HOSPITAL FUND FOR CHILDREN

England & Wales - Charity number 205115

Accounts

THE FREE HOSPITAL FUND FOR CHILDREN

CHARITY REGISTRATION NUMBER: 205115

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED

MARCH 31ST 2023

THE FREE HOSPITAL FUND FOR CHILDREN

LEGAL AND ADMINISTRATIVE DETAILS FOR

THE YEAR ENDED MARCH 31ST 2023

LEGAL STATUS: Registered Charity Number: 205115

REGISTERED OFFICE: The registered office of the charity is:

Gloucestershire County Council
Shire Hall
Westgate Street
Gloucester
GL1 2TG

ADVISERS:

Bankers:

Lloyds Bank PLC
Eastgate Street
Gloucester
GL1 1NU

INVESTMENTS:

CCLA Fund Managers Ltd
One Angel Lane
London
EC4R 3AB

THE FREE HOSPITAL FUND FOR CHILDREN

TRUSTEES REPORT

FOR THE YEAR ENDED MARCH 31ST 2023

CHARITY OBJECTIVES AND ACTIVITIES:

In line with the Charity's governing document, The Free Hospital Fund for Children provides grants for the benefit of sick and suffering children who reside in Gloucestershire. The grants include:

1. Clothing and shoes and if applicable, bedding grants for individual children and their siblings (who are aged 18 years and under at the time of the funding allocation); and
2. Block grants to other organisations/charities for relevant projects.

Any of the following criteria must be met to be eligible:

1. Families where children have significant health problems;
2. Families where the parents have significant health problems;
3. Families who live in poor housing and/or domestic violence issues are present; or
4. Families where the children have physical, emotional, or social problems.

CHARITY TRUSTEES:

Trustees who served during the year were as follows:

Mr R Stanley - Chairman
Mrs D Fenton – Life Trustee
Dr G Cole – Retired GP
Heather Sutcliffe
Ruth Woodliffe
James D Fenton – appointed 30th June 2023

ORGANISATIONAL STRUCTURE:

The Free Hospital Fund for Children is a registered charity and the Trustees are responsible for its overall management and administration. The investments are held by the Official Custodian of Charities.

Clerk: Oliver Brown – Gloucester City Council
Treasurer: Mrs K Chisholm – Gloucestershire County Council
Administration: Admin Gloucester Families First Team – Gloucestershire County Council

RELATED PARTIES:

Gloucestershire County Council
Gloucester City Council

THE FREE HOSPITAL FUND FOR CHILDREN
REPORTS AND FINANCIAL STATEMENTS FOR
THE YEAR ENDED MARCH 31ST 2023
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The Trustees present their report for the year ended March 31st 2023 together with the financial statements.

Achievements and performance

The charity works with Gloucestershire County Council (GCC) to process the Fund grant applications. GCC administration verify all the Early Help Assessments (EHA) and non-Early Help Assessments (non-EHA) for GCC to ensure all the criteria has been met, the correct amount of funding has been applied for, and that the family has not received any funding during the last year. GCC maintain audit trail of all grant applications and award payments. This work is carried out at no charge to the Fund.

The Charity funds are invested with CCLA Fund Managers Ltd - COIF Charities Investments Fund. Interest from this account is paid quarterly to the Fund's nominated bank account.

The funding available for the year is based on the interest received from CCLA in the previous year. The figure is divided by 4 to work out the amount available for the May Trustee meeting, if the amount is under/over spent this is reflected in the next Trustee meeting. Application approval and funding allocation is completed by the Fund Trustees. GCC facilitate the payment of grants. Priority payments are given to non-EHA (both GCC and NHS) then GCC EHA.

Grant Funding Available from 1st April 2019: up to 4 years old £60.00; aged 5-10 £75.00; and aged 11-18 £110.00. During January 2023 it was agreed to increase the 11-18 grant funding to £150.00. The Charity will only pay the maximum grant available to a child/young person in any 12 month period following the date of the first claim.

Bedding grant was introduced from 1st April 2018, for a child who has incontinence problems (only for that child and not the siblings) £40.00 (towards the purchase of mattress protectors).

During 2022/23, 38 grant applications were approved which included 95 children, compared to 13 applications and 49 children in 2021/22. This was accessed by 4 different settings.

Summary			
2022/23	GCC non-EHA	GCC EHA	Total
Applications	18	20	38
No of Children:			
Up to 4 Years	11	6	17
5-10 Years	22	18	40
11- 18 Years	17	21	38
Total	50	45	95

All grant payments were made within 2022/23.

THE FREE HOSPITAL FUND FOR CHILDREN
REPORTS AND FINANCIAL STATEMENTS FOR
THE YEAR ENDED MARCH 31ST 2023
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Applications awarded

All 38 grant applications in 2022/23 were approved by the Charity. Of this:

13 applications were queried and further information was required before the grant was awarded.

5 applications were partly or fully refunded in year, reasons being not all the funding was required or no longer needed. Four applications were EHA and the other one non-EHA, which were all refunded back to the Charity.

Block Commissioning

During the year ended 31st March 2021, the funding grant available was not all dispersed, leaving a surplus of funds. The same trend had occurred in the previous 5 financial years. Rather than reinvesting these surplus funds, the Trustees, after seeking guidance from the Charity Commission, now offer block commissioning grants of up to £3,500.00 per grant application.

Flexibility on the block commissioning grant threshold was discussed and agreed at the 13th January 2023 Trust Board, which confirmed that the £3,500 was a guideline and not a cap.

A breadth of projects have been supported within Gloucestershire to date, all with deliverables aligned to the Free Hospital Fund for Children's objectives.

During this financial year, block commissioning grants of £13,236.31 were made compared with £19,245.08 made during the previous financial year 2021/22.

THE FREE HOSPITAL FUND FOR CHILDREN
REPORTS AND FINANCIAL STATEMENTS FOR
THE YEAR ENDED MARCH 31ST 2023
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Financial Statements

The revenue account shows a surplus of income against expenditure for the year amounting to £2,752.21 (£15,988.52 less £13,236.31 for block commissioning), compared to a deficit of £157.01 (£19,088.07 less £19,245.08 for block commissioning) in 2021/22 and a surplus of £7,203.81 (£14,203.81 less £7,000.00 for block commissioning) in 2020/21.

Income receivable at £25,301.23 has increased by £343.68 in comparison with £24,957.55 in 2021/22. Grants payable and expenses at £22,549.02 (include £13,236.31 for block commissioning projects and Treasurer Honoraria £1,265.00) have decreased by £2,565.54 in comparison with £25,114.56 (include £19,245.08 for block commissioning projects and Treasurer Honoraria £1,150.00) in 2021/22.

The market value of the investments, managed by the Official Custodian for Charities, is valued at £870,152.62 and has decreased by £34,222.62 by way of comparison in 2021/22 the investments increased by £71,849.38.

Reserve Account

The Charity operate one unrestricted fund only, due to the current operations and needs of the Charity. The operational approach of the Charity is to use the interest from investments (plus the available cash surplus) only on annual grants activities. Investment balances are maintained.

The Trust has agreed that a reserve account will be introduced where funds available in the bank (excluding investment balances) reduce to £20,000. This position has not occurred to date and hence has not been actioned.

THE FREE HOSPITAL FUND FOR CHILDREN

Statement of Financial Activities (SOFA)
For The Year Ended 31st March 2023


	<u>Notes</u>	<u>2023</u>		<u>2022</u>	
		£	£	£	£
<u>Income</u>					
Dividends on Investments			25,301.23		24,957.55
Donations			0.00		0.00
			<u>25,301.23</u>		<u>24,957.55</u>
 <u>Expenditure</u>					
Grants Payable		8,537.73		4,736.50	
Returned Grants		-490.02		-17.02	
Honoraria	6	1,265.00		1,150.00	
Block Commissioning		<u>13,236.31</u>		<u>19,245.08</u>	
			<u>22,549.02</u>		<u>25,114.56</u>
 Excess of Income Over Expenditure			 <u><u>2,752.21</u></u>		 <u><u>-157.01</u></u>

The notes on pages 8 and 9 form an integral part of these accounts.

The statements on pages 6 to 9 inclusive were approved by the Trustees

on 19 JANUARY 2024

and signed on their behalf by:


R. B. STANLEY.

THE FREE HOSPITAL FUND FOR CHILDREN

Balance Sheet

For The Year Ended 31st March 2023

	<u>Notes</u>	£	<u>2023</u>	£	£	<u>2022</u>	£
Investments	1		870,152.62				904,375.24
 <u>Current Assets</u>							
Debtors	2	6,278.86			6,278.86		
Cash at Bank		80,144.13			77,391.92		
		<u> </u>		86,422.99		<u> </u>	83,670.78
 <u>Current Liabilities</u>							
Sundry Creditors	3	<u>0.00</u>		0.00		<u>0.00</u>	0.00
Total Net Assets			<u><u>956,575.61</u></u>				<u><u>988,046.02</u></u>
 <u>Accumulated Unrestricted Reserves</u>							
Balance brought forward			988,046.02				916,353.65
Excess of Expenditure Over Income For the Year			2,752.21				(157.01)
Unrealised (losses)/gains	1		<u>(34,222.62)</u>				<u>71,849.38</u>
			<u><u>956,575.61</u></u>				<u><u>988,046.02</u></u>

THE FREE HOSPITAL FUND FOR CHILDREN

Notes to the financial statements
for the year ended 31st March 2023

	<u>2023</u> £	<u>2022</u> £
1 Investments		
<u>Historical Cost</u>		
Charities Official Investment Fund:		
<u>Original Purchases:</u>		
Capital Account (24,343.89 units @ £1 each)	24,343.89	24,343.89
* Income Account (19,531.6 units @ £1 each)	19,531.60	19,531.60
	<u>43,875.49</u>	<u>43,875.49</u>
<u>Additional Purchases:</u>		
* Income Account (2,565.84 units @ 1,169.21p)	30,000.00	30,000.00
	<u>73,875.49</u>	<u>73,875.49</u>
 <u>Market Value at Balance Sheet Date</u>		
Capital Account (24,343.89 units @ 1,873.66p)	456,121.73	474,060.74
Income Account (22,097.44 units @ 1,873.66p)	414,030.89	430,314.50
	<u>870,152.62</u>	<u>904,375.24</u>
 <u>Unrealised (Losses)/Gains</u>		
Market value at the end of the year	870,152.62	904,375.24
* 27 March 2014 investment purchase	0.00	0.00
Market value at the beginning of the year	904,375.24	832,525.86
	<u>(34,222.62)</u>	<u>71,849.38</u>
 * £30,000 was invested as at 27 March 2014. This was agreed and recorded by the Trustees. This purchased an additional 2,565.84 units in the Income Account COIF Charities Investment Fund on 27 March 2014. As at 31 March 2014 a total of 22,097.44 units were held by the fund compared to 19,531.60 units as of 31 March 2013.		
No additional purchases have been completed since 2013/14.		
 2 Sundry Debtors		
a) Dividends on investments due at March 31st received after balance sheet date	6,278.86	6,278.86
 3 Sundry Creditors		
a) Grants authorised by the Trustees during the year but unpaid at balance sheet date	0.00	0.00
b) Honoraria	0.00	0.00
c) Invoices received but not paid before the balance sheet date - Grants payable	0.00	0.00
d) Cheque not presented	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

THE FREE HOSPITAL FUND FOR CHILDREN

Notes to the financial statements
for the year ended 31st March 2023

4 Related Party Transactions

No related party transactions have occurred with Trustees in 2022/23 or prior year.

No related party transactions have occurred with Gloucester City Council in 2022/23 or prior year. Gloucester City Council Trust Clerk support is provided free of charge to the charity.

Related party transactions occur annually with Gloucestershire County Council who:

- Act as a conduit for distribution and payment of EHA and non EHA grants to applicants, based on the application and assessment process in place;
- Can be a route for block commissioning payments, where the approved applicant is a Local Authority Maintained School: and
- Act as the route for payment of the Charity Treasurer (see note 6).

Gloucestershire County Council do not charge the Trust for completing the above payment processes

Payments made to Gloucestershire County Council for the above transaction types for both 2022/23 and 2021/22 had no net financial gain for the Council. All relevant amounts were distributed to end recipients (the approved applicants) in line with Trust request on approved activities.

5 Disclosure of Trustee Remuneration, Benefits and Expenses

Trustees do not receive Remuneration, Benefits or Expenses. No payments of this nature were made in either 2022/23 or 2021/22.

The Trust do not have staff costs. No payments of this nature were made in either 2022/23 or 2021/22.

6 Disclosure of Independent Examination and Other Financial Services Fees

The Trustee Treasurer received an annual honorarium of £1,265.00 in 2022/23 and in comparison £1,150 during 2021/22. The annual charge is agreed by the Trustees and the agreement minuted.

2022/23 was the first year where the Trust required an Independent Examination due to the level of income exceeding the Charity Commission £25,000 threshold. The 2022/23 Independent Examination was provided gratis through Gloucester City Council and the Audit Risk Assurance Shared Service.

THE FREE HOSPITAL FUND FOR CHILDREN

STATEMENT OF ACCOUNTING POLICIES FOR

THE YEAR ENDED MARCH 31ST 2023

The Trustees have adopted the following policies in order to determine the value of material items included in the balance sheet and also to establish the excess of income over expenditure for the year:

a) Basis of Accounting

The financial statements have been prepared on the accruals basis under the historical cost convention, in accordance with accounting standards and the Charity Commission Statement Of Recommended Practice (SORP).

The accounts have been prepared on a going concern basis. At the point of accounts preparation and sign off, there are no material uncertainties regards the charity's ability to continue.

b) Investments

Investments have been valued at market value on the balance sheet date and the unrealised gain/loss has been set against the accumulated unrestricted funds.

c) Taxation

As a charity, registered under the Charities Act, The Free Hospital Fund for Children is exempt from taxation on its income and capital gains.

THE FREE HOSPITAL FUND FOR CHILDREN
THE TRUSTEES ACCOUNTING RESPONSIBILITIES FOR
THE YEAR ENDED MARCH 31ST 2023

The Trustees are required to prepare the accounting statements for each financial year, in compliance with the Charities Act 2011 and Charity Commission SORP, which provides a true and fair view of the state of affairs of the Charity.

In preparing the financial statements, they must consider accounting concepts, as follows:

- a) Adoption of suitable accounting policies and their consistent application;
- b) Making judgements and estimates which are reasonable and prudent; and
- c) Producing accounts on a going concern basis unless it is known that the Charity's activities are to be discontinued.

The Trustees are also responsible for the keeping of proper accounting records, which will readily disclose the financial position of the Charity at any given time. Further, they are responsible for safeguarding the assets of the Charity and should therefore take all reasonable steps to prevent and detect fraud and other irregularities.

Independent Examiner's Report

Report to the trustees/
members of

The Free Hospital Fund for Children

On accounts for the year
ended

31st March 2023

Charity no
(if any)

205115

I report to the Trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023.

Responsibilities and basis
of report

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

I report in respect of my examination of the Trust'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 Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect:

- i. The accounting records were not kept in accordance with Section 130 of the Act; or
- ii. The accounts did not accord with the accounting records; or
- iii. The accounts did 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.

Name:



Stephanie Payne

Relevant professional
qualification(s) or body:

Fellow member of the Institute of Chartered Accountants in England and Wales (ICAEW)

Address:

Audit Risk Assurance Shared Service (ARA),

Gloucestershire County Council, Shire Hall, Westgate Street,

Gloucester, GL1 2TG

Date:

19th January 2024

Independent Examiner Report – Improvement Opportunities

This section of the report is designed to offer the examiner opportunity to highlight matters identified during the course of the examination. For example, where improvement to systems, process or controls could be considered by the Trustees.

Give here details of any items that the examiner wishes to raise for the Trustees consideration.

2022-23 is the first financial year where the Charity have commissioned a formal independent examination of the accounts.

Independent examination review of the draft 2022-23 Annual Report and Accounts identified adjustments to be made to the document, including Statement of Recommended Practice (SORP) compliance points. For example, the inclusion of notes to the accounts on Related Party Transactions; Disclosure of Trustee Remuneration, Benefits and Expenses; Disclosure of Independent Examination and Other Financial Services Fees; and Grant making Activity Disclosure.

The above points were resolved through the final set of Annual Report and Accounts for the year ended 31st March 2023.

The Trust have the opportunity to build on this disclosure base in future years, through expanding the information contained within the notes in line with SORP template examples. This action would further improve reader understanding of the accounts and reflect the public benefit of the Charity's activities.