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**Berkshire Healthcare Charity**  
*(Registered Charity No. 1049733)*

**Annual Report  
And  
Financial Statements**

**31 March 2024**

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## Annual Report and Financial Statements for the year ended 31 March 2024

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## **Section 1: Legal and Administrative Information**

### **Name of Charity**

Berkshire Healthcare Charity

Registered charity No. 1049733

### **Corporate Trustee and Trustees**

Berkshire Healthcare NHS Foundation Trust is the Corporate Trustee of the Charity since 1<sup>st</sup> April 2001.

Berkshire Healthcare NHS Foundation Trust is governed by the laws applicable to trusts, principally the Trustee Act 2000 and the law applicable to charities which are governed by the Charities Act 2011 as amended by the Charities Act 2016 Charity (Accounts and Reports) regulations 2008 and Financial Report Standard 102 (FRS 102 – SORP 2019) for the year end 31 March 2024.

The Corporate Trustee is formed of the Board of Directors of the Berkshire Healthcare NHS Foundation Trust with individual Board of Directors also being members of the Board of Trustees of the Charity. The members of the Board of Trustees are shown in the section Trustee on pages 10 and 11 of the Annual Report.

Where there are references in the Annual Report and Accounts to the singular Trustee these include the plural Trustees, and vice versa.

### **Principal Office of Corporate Trustee**

Berkshire Healthcare NHS Foundation Trust  
London House  
London Road  
Bracknell  
Berkshire  
RG12 1UT

### **Bankers**

Government Banking Services  
National Westminster Bank Plc  
135 Bishopsgate  
London  
EC2M 3UR

### **Independent Examiner**

Ernst & Young LLP  
City Gate  
St James' Boulevard  
Newcastle-Upon-Tyne  
NE1 4JD

### **Solicitors**

Beachcroft LLP  
100 Fetter Lane  
London  
EC4A 1BN

## **Section 2: Trustee's Annual Report**

### **Objects of the Charity**

The main purpose of the charitable funds held on trust is to supply income to cover the provision of support to the NHS for services that would not normally be paid for out of NHS funds. These activities mainly operate to cover staff and patients of Berkshire Healthcare NHS Foundation Trust ('Trust').

In accordance with the objectives and with due regard to the published guidance on the operation of the public benefit requirement of the Charities Act 2011, the Trust is an NHS charity with the sole purpose of enhancing patient experience and patient care. Its status as an NHS body means it is for the benefit of the public.

Charity objectives are to enhance the health and wellbeing of patients, service users and employees of the Trust through improving healing environment, supporting patients and staff welfare, and increasing staff knowledge and competencies through training and education.

The Trustee promotes the use of the funds to achieve their stated objectives and confirms the performance of the fund against objectives set. Where appropriate, a grant may be made in accordance with charity law, objectives of the individual fund, the constitution of the Corporate Trustee and the wishes and directions of donors. In making a grant, the Charity will endeavour to reflect the wishes of patients and staff by directing funds where Charity is informed there is most need. When considering where to focus attention the Board of Trustees, and members of the Charitable Fund Committee, have regard to the Charity Commissions guidance on public benefit and what this means for the Berkshire Healthcare Charity.

There are eight active individual funds in total as of 31st March 2024. These include one permanent endowment fund (West Berkshire Frank Codling Legacy) and seven unrestricted funds. The objectives of the Endowment and the material Unrestricted Funds (over £5,000) are below:

<b>Name of Fund</b>	<b>Objectives of Fund</b>
<b>West Berkshire Frank Codling Legacy (Endowment Fund)</b>	For the benefit of patients and staff for the time being, attached to, or receiving treatment from the West Berkshire locality. Capital may be placed in investments of whatever description or location and apply any income from the legacy to the West Berkshire Community Hospital General Welfare & Amenities Designated Fund.
<b>Chair's General Fund</b>	To support generally the welfare of patients, carers, staff and others connected with the Trust, including but not exclusively arts and culture related activities.
<b>Prospect Park - General Fund</b>	Established for the benefit of all patients for the time being of Prospect Park Hospital. To cover the provision of therapeutic, social and entertainment amenities, expenses, patients' outings, and extra-curricular activities undertaken, which are not normally covered under the hospital's general revenue budgets.

**Name of Fund**

**Objectives of Fund**

**Covid-19 Fund**

To support the welfare of patients, carers, staff, and others connected to the Trust, purchase of equipment and other necessities arising from dealing with the pandemic response.

**Ward Fund (Highclere and Donnington)**

Established for the benefit of all patients and staff for the time being of Highclere ward, West Berks Community Hospital. To cover the provision of therapeutic, social, leisure and entertainment amenities, expenses, and extra-curricular activities undertaken, which are not normally covered under the Hospitals general revenue budgets. Staff training and course expenses, provision of equipment and services for use in the ward.

**Newbury District Nurses Fund**

Established for the benefit of all patients and staff served by the West Berkshire community nursing services. To cover the provision of therapeutic, social and entertainment amenities, expenses and extra-curricular activities undertaken, which are not normally covered under general revenue budgets. Acquisition of specialised equipment, services, and goods for patient use in the community. Staff training, course expenses, professional memberships, general patient care.

Fund holders for unrestricted funds can review and propose amendments to their fund objectives at any time considering developments and changes in delivery of local NHS services and to ensure that funds remain available and relevant for the benefit of patients, service users and staff. Any proposed changes to objectives are reviewed by the Charitable Fund Committee, which is chaired by a non-executive director from the Board of Directors of Berkshire Healthcare NHS Foundation Trust and where membership includes the Chief Financial Officer, who are Trustees of the Charity. All members of the Board of Directors of Berkshire Healthcare NHS Foundation Trust, which is the Corporate Trustee, are also Trustees of the Charity. Membership of Charitable Fund Committee is detailed under Governance and Management on page 7 and 8.

The charity has no plans to change its aim and objectives for financial year 2024/25.

**Achievements, Performance and Financial Review**

The principal income source for most funds is from individual donations and legacies. The Corporate Trustee has implemented internal controls to ensure that the expenditure is in line with donor's wishes as reasonably practically possible taking into consideration changes in how NHS healthcare services evolve and are delivered.

The use of the Charitable Fund has allowed teams to look at patient experience and make enhancements to the environment that would normally not be available via NHS funding. The funds have also allowed us to show appreciation and recognition to our staff.

As a mental health and community trust we don't have the same level of equipment requirement as acute trusts, however by improving the environment and funding social activities the Trustees know that staff and patients have benefitted tremendously through accessing the Charity Funds and this has made a meaningful and positive difference to their working lives and the care that patients receive.

In delivery against the main objectives for the whole of the Charitable Funds, and those objectives set against individual funds, the following was achieved during 2023/24:

- £299,301 was spent on supporting the health and wellbeing of the Trust's dedicated and hard-working staff. This included providing staff with a £50 voucher in November 2023 to recognise their hard work over the last year. This was the second year staff have been provided with a voucher and which continues to be greatly received.
- Other expenditure included £7,025 spent on patient related items including mobility equipment and aids to support vulnerable patients on the Highclere and Donnington Ward at West Berkshire Community Hospital. There was also money spent on the garden at West Berkshire Community Hospital which provides a calm and healing environment for both patients and staff. Oakwood Ward at Prospect Park, which is for adults looking for physical rehabilitation support received money to fund the purchase of 'Rest and Relaxation' chairs. A new garden at St Marks Hospital for the benefit of patients of Henry Tudor Ward received funding for equipment.

There was a decrease in the total fund value during the year from £937,835 last year to £736,840 (a decrease in total funds of £200,995). The decrease in funds is primarily driven by the expenditure on staff related activities totalling £331,257 against income of £130,713, which was a reduction when compared to the prior year. The Charity has not received any new funds from legacies.

The fund saw a decrease in voluntary donations (including GiftAid) from £27,822 in 2022/23 to £16,434 in 2023/24. The reduction in voluntary donations may be reflective of the on-going cost of living crises reducing people's discretionary expenditure and ability to donate money to good causes.

The Charity has received £27,292 from two legacies in 2023/24. (2022/23: 2 legacies totalling £344,000), which includes additional distribution of funds from the estate of the late Vassilia Apostolos (£10,000) and a final distribution from the late Betty Grace Stevens (£17,292).

At the time of preparing the Annual Report and Accounts for 2023/24, the estates of the late Vassilia Apostolos and the late Joyce Cripps have yet to be finalised and there is an expectation that further sums from those legacies will be received in 2024/25.

The estimated amounts anticipated to be received in 2023/24 are £10,000 for the late Vassilia Apostolos and £2,000 for the late Rosemary Joyce Cripps. A disclosure has been made in Note 15 Contingent Assets and Contingent Liabilities for these amounts.

Following an increase in the Bank of England Base Rate, the Charity generated £51,124 in interest for funds held on deposit and which was distributed to funds.

All donations are humbly appreciated and reflect the quality of support and treatment patients have received whilst under the care of Berkshire Healthcare NHS Foundation Trust.

In the past the fund did not actively participate in fund raising activities and all activities were financed through voluntary donations and legacies received. The Charity has started to actively fundraise, which at present is being done via the JustGiving platform and via social media posts. It is anticipated these activities will grow to include the Trust and Corporate applications, and opportunities involving individuals and educational establishments, however, the impact of the pandemic and cost of living crises has slowed down the Charity's ability to increase funds, which is likely to have an ongoing impact into 2024/25.

Expenditure in 2023/24 decreased when compared to 2022/23. Total expenditure in 2023/24 was £331,257 compared to £367,847 in 2022/23. £7,025 was spent on activities pertaining to patient welfare, and £300,278 to staff welfare, £2,199 on other activities and £21,755 on fundraising, governance and support costs which includes the cost for the independent examination by the auditors, platform fees for JustGiving, and bank charges (see Note 5: Allocation of Governance and Other Support Costs on page 21).

### **Structure, Governance and Management Constitution**

The Berkshire Healthcare NHS Foundation Trust is the sole corporate Trustee of the Charity. The corporate Trustee's responsibilities are therefore carried out by the Berkshire Healthcare NHS Foundation Trust board of directors. The board is appointed in accordance with the foundation trust's constitution. Details of the Board members of the Berkshire Healthcare NHS Foundation Trust can be found on page 11 and on the Charity Commission's website.

As the Charity has a corporate Trustee it is, in accounting terms, controlled by Berkshire Healthcare NHS Foundation Trust and is therefore its subsidiary. Financially, the charity is not material to Berkshire Healthcare NHS Foundation Trust, so it is not consolidated into the foundation trust's accounts.

Berkshire Healthcare NHS Foundation Trust board meet annually as corporate Trustee to approve the Trustee's annual report and accounts for the year.

Berkshire Healthcare NHS Trust Charitable Fund was established during 2001/02, from a merger of the West Berkshire Priority Care Service Charitable Fund and East Berkshire NHS Trust Charitable Fund, after the NHS bodies that looked after organisations demised on the 31<sup>st</sup> March 2001. In 2002/03, the East Berkshire Community Fund was also merged into the Berkshire Healthcare Charity. It is incorporated as a body under the National Health Service.

On 7th September 2004, the Trustee's approved a change in the name of the fund to 'Berkshire Health Charitable Fund', to avoid any potential confusion that funds are only related to the Berkshire Healthcare NHS Foundation Trust. The name has been subsequently changed again on the 30<sup>th</sup> November 2021 to Berkshire Healthcare Charity to align it clearly to the foundation trust following the various organisational restructures that have occurred since 2004.

The fund was managed by the Corporate Trustee on behalf of 3 partner bodies - Berkshire Healthcare NHS Foundation Trust, Berkshire West PCT and Berkshire East PCT. On the 1st September 2006 Berkshire West PCT and Berkshire East PCT were created through a merger of six PCTs. Reading PCT, Wokingham PCT and Newbury and Community PCT merged to create Berkshire West PCT. Bracknell Forest PCT, Slough PCT and Windsor Ascot and Maidenhead PCT merged to create Berkshire East PCT.

On the 1<sup>st</sup> April 2011 the provider services of Berkshire East PCT and Berkshire West PCT transferred to Berkshire Healthcare NHS Foundation Trust and the Charitable Funds that related to provider services of these entities have also been transferred. This has no bearing on the current structure as all the funds remain under Berkshire Healthcare Charity.

On the 1<sup>st</sup> April 2013 Berkshire East PCT, Berkshire West PCT and Berkshire Shared Services were dissolved due to Government NHS reform and all the Charitable Funds that related to Berkshire East PCT and Berkshire West PCT were transferred to Berkshire Healthcare NHS Foundation Trust. The current structure of Charitable Funds remains the same and Berkshire Healthcare NHS Foundation Trust remains acting as the corporate Trustee.

The financial management of the Berkshire Healthcare Charity is undertaken by the Financial Services Department of Berkshire Healthcare NHS Foundation Trust. The Trust is the Corporate Trustee and therefore a related party to Berkshire Healthcare Charity.

The total funds held by the charity are divided into many individual purposed funds ranging from patients and staff welfare and amenities, training, and education to contributions to NHS equipment and property.

## Governance and Management

The governing document is the declaration of Trust dated 14th August 1995. This was amended by a supplementary Trust deed dated 20th April 2005. The governing document was subsequently reviewed during 2021/22 and amended on the 30<sup>th</sup> November 2021.

The Berkshire Healthcare NHS Foundation Trust is the sole corporate Trustee of the Charity. The corporate Trustee's responsibilities are therefore carried out in accordance with the Berkshire Healthcare NHS Foundation Trust's constitution. Details of Berkshire Healthcare NHS Foundation Trust board membership can be found in its annual report and accounts and on its website.

Berkshire Healthcare NHS Foundation Trust board meets annually as corporate Trustee to approve the Trustee's annual report and accounts for the year.

The Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objectives of each fund and by designating the funds so that the Trustee respects the wishes of donors.

The governance of the organisation is overseen by the Charitable Trustee Board (*see Trustees on page 11*), while the day-to-day management of the charity is monitored by the Charitable Funds Committee, which includes finance management team of Berkshire Healthcare NHS Foundation Trust. The members of the Charitable Funds Committee are appointed by the Chief Financial Officer.

The Charitable Funds Committee for 2023/24 comprised:

<b>Name</b>	<b>Position Held in Corporate Trustee</b>
Mark Day (Chair of Committee)	Non-Executive Director
Martin Earwicker	Non-Executive Director (Chair of Trust)
Paul Gray	Chief Financial Officer
Rebecca Clegg	Director of Finance
Graham Harrison	Head of Financial Services
Monika McEwan	Senior Finance Manager
Kendra Ainley	Head of Innovation
Joanne Ramsay	Fundraising Manager

Committee meetings are normally held as a minimum of twice a year. During 2023/24 two meetings were held on the 5<sup>th</sup> September 2023 and 5<sup>th</sup> March 2024. Attendance at the meetings were as follows:

<b>Name</b>	<b>Position Held in Corporate Trustee</b>	<b>Meetings Attended</b>	
		<b>5<sup>th</sup> Sept 2023</b>	<b>5<sup>th</sup> March 2024</b>
Mark Day (Chair)	Non-Executive Director	Yes	Yes
Martin Earwicker	Non-Executive Director/Chair of Trust	Yes	Yes
Paul Gray	Chief Financial Officer	Yes	Yes
Rebecca Clegg	Director of Finance	Yes	Yes
Graham Harrison	Head of Financial Services	Yes	Yes
Monika McKewan	Senior Finance Manager	Yes	Yes
Kendra Ainley	Head of Innovation	Yes	No
Joanne Ramsay	Fundraising Manager	No	Yes

For practical reasons, the Trustee delegate's responsibility for day-to-day operation of many of its funds to staff (fund holders) across this organisation and locations. The fund holders are in a better position to ensure that individual funds are spent in accordance with funds' objectives. The accounting for all transactions, records keeping and providing information on balances is undertaken by Financial Services Department of Berkshire Healthcare NHS Foundation Trust.



Each fund holder is provided with 'Fund Policy and Procedures' detailing the rules, regulations and procedures regarding the management, receipt, and disbursement of charitable funds. The purpose of this is to ensure fund holders are informed of the overall framework under which the charitable funds are managed by the trust.

### Risk Management

The Trustee confirms that major risks which the charity is exposed to have been reviewed and procedures have been established to manage these risks. A risk register is in place and is reviewed annually by Committee members.

A major risk includes the going concern of the Charity which is subject to continuing receipt of income from donations, grants, and legacies. Recognising the reduction of the overall reserves balance to meet on-going commitments, the Charitable Funds Committee have been pro-active in discussing fund raising activities and initiatives to generate new sources of income. The Charity is now a member of NHS Charities Together, which supports its members in providing a forum for nationwide fundraising and advocacy campaigns.

Other risks considered by the Charitable Funds Committee where the initial assessment of them is that they are high risk, but which have been mitigated by controls to reduce their current risk to moderate or low risk. These other risks and their mitigations with controls are as follows:

Risk	Controls	Risk Level
Accountability of Donations	Procedures in place to ensure that donations are correctly recognised and recorded	Moderate
Consolidation of the Charitable Funds into the accounts of the Corporate Trustee	Procedures that bring the monthly and annual reporting timetable of the Charitable Funds into line with the Corporate Trustee	Moderate
Impact on the Statement of Financial Position and other reporting disclosures of the Corporate Trustee	Bringing alignment of reporting deadlines across Charity and Corporate Trustee	Low
Over recovery of GiftAid from HMRC on donations	Ensuring GiftAid only claimed when donor has completed a GiftAid form and appropriate supporting evidence where GiftAid claimed under HMRCs Gift Aid Small Donation Scheme	Moderate

The operation of existing controls includes meetings of the Trustee and Charitable Funds Committee, together with the use of nominated fund managers with specified responsibilities.

There are reviews by the Charity's independent examiner, with the outcomes reported to the Trust's Audit Committee as appropriate.

To meet funds objectives and maintain control of the individual funds, all expenditure is reviewed against fund objectives to ensure that there is consistency and that funds are spent as practically as possible in accordance with the wishes of donors, but which must consider the evolving changes that occur in NHS operational services and transformations around the methods and delivery of healthcare services.

Expenditure under £2,000 can be approved by an individual fund holder for their specific fund; expenditure over £2,000 requires approval by a Trustee, whilst expenditure over £10,000 on an individual activity or project requires approval by the Board of Trustees.

The Trustee has reviewed the governance arrangements of the Charitable Trust and adopted policies and procedures covering the Responsibility of the Trustee, Terms of Reference of the Charitable Funds Committee, Fund Raising, Investment and Reserves and Financial Procedures, to enable the continued smooth running of the daily operations and management of the risk levels. Governance arrangements are reviewed periodically as and when required in accordance with any change in landscape around statutory and regulatory updates.

### **Strategic Direction**

The main strategic direction is to continue to support the delivery of the funds objectives and aims, whilst minimising the funds administration cost by continuous review and rationalisation of funds. There is an on-going review of low value and/or slow-moving funds. Where these are identified, the balances are consolidated to the Chair's General Fund.

The Corporate Trustee seeks to make no significant changes or differences to its current activities.

### **Reserves Policy**

The Trustee recognises its obligation to ensure that income received by the Charity should be spent effectively and promptly in accordance with fund objectives.

It is however considered prudent that a minimum total reserve of £250,000 should be held to cover contingencies. This sum has been identified as being equal to six months of typical expenditure on funds (£100,000), governance and support costs (£20,000), and safeguarding of the capital value in respect of the endowment fund (£127,500), and any outstanding commitments that existed at the financial year end.

Charity Reserves, as defined under SORP 2015 are those funds which become available to the Charity to be spent at the Trustee's discretion in furtherance of the Charity's objectives, excluding funds which are spent or committed or could only be realised through the disposal of fixed assets. These are therefore classified as 'free'.

### **Definition of Funds**

Restricted Funds: funds which are subject to specific trusts or directions: for example, terms of a contract, agreement or will.

Endowment Funds: funds which are held as capital and only income generated can be expended.

Unrestricted Funds: funds which are expendable at the discretion of the Trustee or designated in consideration of the donors wishes.

The Trustee has reviewed and revised their Reserves Policy and has determined that it is necessary to retain reserves of the longer term to:

- Reduce the impact of risks from the external environment should the level of income reduce significantly.
- Continue their programme of supporting the Trust and its operational services.
- Hold sufficient reserves to ensure that the Charity can cover its on-going operational costs to process outstanding commitments
- Meet the cost of closure or transfer of the Charity's affairs should the need ever arise.

At the 31<sup>st</sup> March 2024, the reserves were identified as per the table below

<b>Breakdown of Reserves</b>	<b>£'000s</b>
Capital Funds – Endowments	127
Revenue Funds – Unrestricted	609
<b>Total Reserves</b>	<b>736</b>
<b>of which Freely Available Reserves</b>	<b>609</b>

The current level of reserves exceeds the minimum requirement set in the policy with an additional £359,000 being held without firm commitment to projects. The Trustees will continue to encourage fund holders to identify schemes and capital programmes, to support their areas of expertise, and development projects to benefit the patient experience and improve staff health and wellbeing.

### **Reference and administrative details**

Berkshire Healthcare Charity, registration number 1049733 was entered on the Central Register of Charities maintained by the Charity Commission for England and Wales on the 9<sup>th</sup> October 1995.

### **Trustee**

Berkshire Healthcare NHS Foundation Trust acts as the Corporate Trustee, with the members of the Board of Berkshire Healthcare NHS Foundation Trust acting on behalf of the Corporate Trustee. Individuals appointed to roles on the Board of Berkshire Healthcare NHS Foundation Trust are simultaneously appointed to act on behalf of the Corporate Trustee. During 2023/24 the Trust Board had five 'standing' committees that helped it discharge its duties.

- The Audit Committee - comprising only Non-Executive Directors, is responsible for making sure the Trust governs itself well by concluding on the adequacy of the Trust's systems of internal control and its assurance framework.
- The Finance, Investment & Performance Committee - comprising both Non-Executive and Executive Directors, is responsible for reviewing financial and operational performance and for reviewing and providing expert comment on all significant financial investment and disinvestment decisions.
- Quality Assurance Committee - provides a forum for detailed scrutiny and consideration of the Trust's quality agenda. Comprising both Non-Executive and Executive Director membership, the Committee obtains assurance on behalf of the Board on the quality of clinical services.
- The Remuneration Committee - comprising non-executive directors, considers the terms and conditions of appointment of all Executive Directors and the appointment of the Chief Executive.
- The Nominations Committee - is responsible for identifying the skills required and producing job descriptions and person specifications for posts filled by Non-Executive Directors and which need to be reviewed at the end of their terms of office. The committee is also responsible for the initial technical assessment and short listing of potential candidates for interview by the Council of Governors' Appointments and Remuneration Committee. Chaired by the Trust Chair, it includes the Lead Governor and two Non-Executive Directors.

All board members receive corporate induction and the full suite of board member training as part of this role.

No additional remuneration is paid to Trust Board members when acting as Corporate Trustee.

Directors in post during 2023/24 are shown in the following table:

<b>Name</b>	<b>Position</b>	<b>From</b>	<b>To</b>
<b><i>Non-Executive Directors</i></b>			
Rebecca Burford	Non-Executive Director	1 <sup>st</sup> July 2023	30 <sup>th</sup> June 2026
Naomi Coxwell	Non-Executive Director	13 <sup>th</sup> December 2017	12 <sup>th</sup> December 2025
Mark Day	Non-Executive Director	1 <sup>st</sup> September 2016	31 <sup>st</sup> August 2025
Martin Earwicker	Chair / Non-Executive Director	1 <sup>st</sup> December 2016	30 <sup>th</sup> November 2025
Aileen Feeney	Non-Executive Director	1 <sup>st</sup> November 2019	31 <sup>st</sup> October 2025
Rajiv Gatha	Non-Executive Director	1 <sup>st</sup> October 2021	30 <sup>th</sup> September 2024
Sally Glenn	Non-Executive Director	1 <sup>st</sup> June 2022	31 <sup>st</sup> May 2025
Nighat Mian	Non-Executive Director	1 <sup>st</sup> June 2015	30 <sup>th</sup> June 2023
<b><i>Executive Directors</i></b>			
Tehmeena Ajmal	Chief Operating Officer	14 <sup>th</sup> May 2022	
Julian Emms	Chief Executive	1 <sup>st</sup> March 2005	
Debbie Fulton	Director of Nursing & Therapies	1 <sup>st</sup> December 2018	
Alex Gild	Deputy Chief Executive	1 <sup>st</sup> April 2011	
Paul Gray	Chief Financial Officer	7 <sup>th</sup> June 2021	
Dr Minoo Irani	Medical Director	14 <sup>th</sup> July 2016	

### **Board assessment and review**

The performance of the Board is reviewed annually normally through a self-assessment process and Board level discussion. The assessment comprises a tailor-made questionnaire to each Board Director covering a variety of issues from agenda management to quality of debate. The results are discussed by the Board to identify any specific development needs. Separately, all Directors go through a formal annual performance appraisal and development review process in line with Trust policy. Non-Executive Director performance management is the responsibility of the Council of Governors through the Appointments and Remuneration Committee, and a report is provided to Council each year. This is one component in the decision-making process when considering Non-Executive Director re-appointments.

Each of the three key Board reporting Committees (Audit, Remuneration and Finance & Investment) undertake an annual evaluation of their effectiveness and review the continuing appropriateness of their terms of reference.



**Julian Emms**  
**Trustee**

### **Section 3:**

#### **Statement of Trustee's Responsibilities in respect of The Annual Report and the Financial Statements**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales require the Trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustee is 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustee is responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in another jurisdiction.



**Martin Earwicker**  
**Chair, Non-Executive Director**

## **Section 4:**

### **Independent Examiner's Report to the Trustees of Berkshire Healthcare Charity**

I report on the accounts of the Trust for the year ended 31 March 2024, which are set out on pages 14 to 26.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the 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, which are available in the Charity commission guidance for independent examination of charity accounts: Directions and guidance for examiners.

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

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the Trust as required by section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the accounting 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 '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.

#### **Use of our report**

This report is made solely to the trustees, as a body, in accordance with our engagement letter dated 9 November 2022. The examination has been undertaken so that we might state to the trustees those matters that are required to be stated in an examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for this examination, for this report, or for the statements made

DocuSigned by:  
  
390C7B143C1E495...

Name: Caroline Mulley

For and on behalf of Ernst & Young LLP

Relevant professional qualification or body: Institute of Chartered Accountants in England and Wales

Address: Citygate, St James' Boulevard, Newcastle upon Tyne NE1 4JD, United Kingdom

Date: 12<sup>th</sup> November 2024

**Section 5:****Statement of Financial Activities  
For the Year end 31 March 2024**

		Unrestricted Funds	Endowment Funds	31 March 2024 Total Funds	Unrestricted Funds	Endowment Funds	31 March 2023 Total Funds
	Notes	£'000	£'000	£'000	£'000	£'000	£'000
<b>Income and Endowments</b>							
Donations and Legacies	3	43	-	43	370	-	370
Income from Charitable Activities	3	36	-	36	63	-	63
Other Income	3	0		0	1		1
Income from Investments	3	43	9	52	18	4	22
<b>Total Income and Endowments</b>		<b>122</b>	<b>9</b>	<b>131</b>	<b>452</b>	<b>4</b>	<b>456</b>
<b>Expenditure</b>							
Expenditure on Raising Funds	4	1	-	1	-	-	-
Expenditure on Charitable Activities	6	326	4	330	318	4	322
- Transfer to another Charity	6	-	-	-	46	-	46
<b>Total Expenditure</b>		<b>327</b>	<b>4</b>	<b>331</b>	<b>364</b>	<b>4</b>	<b>368</b>
<b>Net Income/(Expenditure)</b>		<b>(205)</b>	<b>5</b>	<b>(200)</b>	<b>88</b>	<b>-</b>	<b>88</b>
<b>Net Movement in Funds</b>		<b>(205)</b>	<b>5</b>	<b>(200)</b>	<b>88</b>	<b>-</b>	<b>88</b>
<b>Reconciliation of Funds</b>							
Total funds brought forward		810	127	937	722	127	849
Net movement in funds		(205)	5	(200)	88	-	88
Transfer		5	(5)	0	-	-	-
<b>Total funds carried forward</b>		<b>610</b>	<b>127</b>	<b>737</b>	<b>810</b>	<b>127</b>	<b>937</b>

The notes on pages 17 to 26 form part of these financial statements. All income and expenditure is derived from continuing operations. There are no other gains or losses other than those described above.

**Section 6:****Balance sheet as at 31 March 2024**

		Unrestricted Funds	Endowment Funds	31 March 2024	31 March 2023
	Notes	£'000	£'000	£'000	£'000
<b>Current Assets</b>					
Debtors	10	27	-	27	349
Cash at bank and in hand		610	127	737	847
<b>Total Current Assets</b>		<b>637</b>	<b>127</b>	<b>764</b>	<b>1,196</b>
<b>Current liabilities</b>					
Creditors: Amounts falling due within one year	11	(27)	-	(27)	(259)
<b>Net Current Assets</b>		<b>610</b>	<b>127</b>	<b>737</b>	<b>937</b>
<b>Total Net Assets</b>		<b>610</b>	<b>127</b>	<b>737</b>	<b>937</b>
<b>Funds of the Charity</b>					
Unrestricted Funds	12	610	-	610	810
Endowment	12	-	127	127	127
<b>Total Funds</b>		<b>610</b>	<b>127</b>	<b>737</b>	<b>937</b>

The notes on pages 17 to 26 form part of these accounts.

The financial statements on pages 14 to 16 and accompanying notes were approved by the Board of Trustees on 12<sup>th</sup> November 2024, and were signed on its behalf by:



**Julian Emms**  
Trustee

Charity registered number: 1049733



**Section 7:**

**Statement of Cash Flow  
For year ended 31<sup>st</sup> March 2024**

	<b>Total 2023/24 £000</b>	<b>Total 2022/23 £000</b>
<b>Cash flow from Operating Activities</b>		
Net cash used in operating activities	<u>(162)</u>	<u>368</u>
<b>Cash flow from investing activities</b>		
Interest from investments	52	22
<b>Net cash used in investing activities</b>	<u><b>52</b></u>	<u><b>22</b></u>
<b>Change in cash in the reporting period</b>	<u><b>(110)</b></u>	<u><b>390</b></u>
<b>Balance at 1 April</b>		
Cash and Bank	847	457
<b>Cash and cash equivalents at the end of the reporting period</b>	<u><b>847</b></u>	<u><b>457</b></u>
<b>Balance at 31 March</b>		
Cash and Bank	737	847
<b>Cash and cash equivalents at the end of the reporting period</b>	<u><b>737</b></u>	<u><b>847</b></u>
 <b>Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
<b>Net income/(expenditure) for the reporting period from Statement of Financial Activities</b>	<b>(200)</b>	<b>88</b>
<b>Adjustments for...</b>		
Interest from Investments	(52)	(22)
Decrease / (Increase) in debtors	10 322	55
Increase / (Decrease) in creditors	11 (232)	247
<b>Net cash used in operating activities</b>	<u><b>(162)</b></u>	<u><b>368</b></u>

## **Section 8: Notes to the Accounts**

### **Note 1: Principal Accounting Policies**

#### **a) Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP 2019): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

#### **b) Income and Endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. If a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period. Gifts in kind are valued at estimated fair market value at the time of receipt.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. If the gift is in the form of an asset other than cash, or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

#### **c) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses including administrative support and governance costs, which includes independent examiner's remuneration are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (d) below.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

The provision for a multi-year grant is recognised at its present value where settlement is due over more than one year from the date of the award, there are no unfulfilled performance conditions under the control of the Charity that would permit the Charity to avoid making the future payment(s), settlement is probable, and the effect of discounting is material. The discount rate used is the average rate of investment yield in the year in which the grant award is made. This discount rate is regarded by the Trustees as providing the most current available estimate of the opportunity cost of money reflecting the time value of money to the Charity.

#### **d) Allocation of Support Costs including and Governance Costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

Governance costs and support costs relating to charitable activities have been apportioned based on average opening and closing balances. The allocation of support costs, including governance costs is analysed in note 5.

#### **e) Expenditure on Raising Funds**

The costs of generating funds consist of subscription fees and charges made by internet donation platforms.

#### **f) Expenditure on Charitable Activities**

Costs of charitable activities include grants made, governance costs and an apportionment of support costs as shown in note 6.

#### **g) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

#### **h) Structure of funds**

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be expended, or as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Unrestricted funds are those that apply the general purposes of the charity.

#### **i) Fixed Asset Investments**

The Charity does not participate in investment activities, nor does it acquire put options, derivatives, or other complex financial instruments.

#### **j) Debtors**

Debtors include amounts owed to the charity and amounts paid in advance in the form of prepayments. Also included are amounts accrued. Debtors are measured based on their recoverable amounts.

## **k) Creditors**

Creditors are recognised when the Charity becomes party to the contractual provision of the goods or services. They are de-recognised when the liability has been extinguished – that is, the obligation has been discharged or cancelled or has expired. Creditors are measured at the transaction price.

## **l) Contingent Assets and Contingent Liabilities**

Contingent assets are possible assets whose existence will be confirmed by the occurrence or non-occurrence of uncertain future events that are not within the control of the Charity. Contingent assets are not recognised in the Balance Sheet but are disclosed where it is likely there will be an inflow of benefits.

Contingent liabilities are possible obligations whose existence will be confirmed by uncertain future events that are not wholly within the control of the entity. Contingent liabilities also include obligations that are not recognised because their amount cannot be measured reliably or because settlement is not probable. A contingent liability is not recognised in the Balance Sheet. However, unless the possibility of an outflow of economic resources is remote, a contingent liability is disclosed in the notes.

## **m) Financial Instruments**

The Charity accounts for basic financial instruments namely financial assets and financial liabilities. A financial asset represents financial resources available to the Charity and might include financial investments (shares and bonds), debtors and cash. A financial liability is a financial claim on the Charity's resources and examples may include loans, creditors, and legal or constructive obligations such as provisions for grants payable.

## **n) Critical accounting judgement and key sources of estimation uncertainty**

In the application of the Charity's accounting policies described above, the Corporate Trustee does not consider that there are any critical judgements or sources of estimation uncertainty which present a significant risk of causing a material adjustment to the financial statements within the next reporting period.

## **Note 2: Related party transactions and Trustees' expenses and remuneration**

The Berkshire Healthcare NHS Foundation Trust is the sole corporate Trustee of the Charity. The corporate Trustee's responsibilities are therefore carried out by the Berkshire Healthcare NHS Foundation Trust Board of Directors. The Board is appointed in accordance with the foundation trust's constitution. Details of the Board members of the Berkshire Healthcare NHS Foundation Trust can be found on page 11 and on the Charity Commission's website.

As the Charity has a corporate Trustee it is, in accounting terms, controlled by Berkshire Healthcare NHS Foundation Trust and is therefore its subsidiary. The principal purpose and activities of the Berkshire Healthcare NHS Foundation Trust is the provision of goods and services for the purposes of the health service in England. Financially, the charity is not material to Berkshire Healthcare NHS Foundation Trust, so it is not consolidated into the foundation trust's accounts.

The Board of Trustees and non-board members of the Charitable Fund Committee all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022/23: £nil).

The charity was charged a management fee of £15K (2022/23: £15K) during the year by Berkshire Healthcare NHS Foundation Trust for production of accounts and general management.

Most of the other expenditure as detailed in Note 6: Expenditure on Charitable Activities is for the benefit of the staff and patients of the Berkshire Healthcare NHS Foundation Trust.

**Note 3: Income and Endowments**

	2023/24			2022/23			
	Unrestricted	Endowment	Total	Unrestricted	Endowment	Total	
	£'000	£'000	£'000	£'000	£'000	£'000	
Donations	16	-	16	26	-	26	
Legacies	3.1	27	-	27	344	-	344
Income from Charitable Activities	3.2	36	-	36	63	-	63
Other Income Resources	3.3	-	-	-	1	-	1
<b>Total Donations and Legacies</b>		<b>79</b>	<b>-</b>	<b>79</b>	<b>434</b>	<b>-</b>	<b>434</b>

	2023/24			2022/23		
	Unrestricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Bank Interest	43	9	52	18	4	22
<b>Total Investment Income</b>	<b>43</b>	<b>9</b>	<b>52</b>	<b>18</b>	<b>4</b>	<b>22</b>

**Note 3.1 Legacies**

	2023/24			2022/23		
	Unrestricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
In Memory of the late Vassilia Apostolos	10	-	10	273	-	273
In Memory of the late Rosemary Joyce Cripps	-	-	-	71	-	71
In Memory of the late Betty Grace Stevens	17	-	17	-	-	-
	<b>27</b>	<b>-</b>	<b>27</b>	<b>344</b>	<b>-</b>	<b>344</b>

**3.2 Income from Charitable Activities**

	2023/24			2022/23		
	Unrestricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Grants from NHS Charities Together	36	-	36	63	-	63
	<b>36</b>	<b>-</b>	<b>36</b>	<b>63</b>	<b>-</b>	<b>63</b>

**3.3 Other Income Resources**

	2023/24			2022/23		
	Unrestricted	Endowment	Total	Unrestricted	Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Gift Aid Income*	-	-	-	1	-	1
	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>

Total Gift Aid Income was £270 (2022/23: £662). Due to rounding the amount shown above for 2023/24 is £0.

**Note 4: Expenditure on Raising Funds**

	2023/24 £'000	2022/23 £'000
Subscription and Processing Fees	1	0
	1	0

Total expenditure on raising funds was £1,489 (2022/23: £473). Due to rounding the amount shown for 2022/23 is £0.

The Charity uses JustGiving in order for people to donate money. The Charity incurred subscription fees of £216 in order to use the online fundraising platform (2022/23: £410). The amount of donations and GiftAid received during the year via the Just Giving platform gross of processing fees was £2,917 (2022/23: £2,406). This incurred costs of £29 (2022/23: £63) in processing fees payable to JustGiving.

**Note 5: Allocation of Governance and Other Support Costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

	Total allocated £'000	Governance related £'000	Other support costs £'000
Support cost	6	5	1
Independent Examiner's remuneration	4	4	-
Accounts production and reporting	11	11	-
<b>Total</b>	21	20	1

**Governance and Other Support Costs:**

	2023/24 £'000	2022/23 £'000
Independent Examiner's remuneration	4	4
Accounts production and reporting	11	11
Support costs (see above)	6	6
<b>Total</b>	21	21

The total support cost attributable to charitable activities is apportioned based on the average monthly closing balance of funds.

The allocation of governance and other support costs between unrestricted and endowment funds is provided in Note 6: Expenditure on Charitable Activities.

There was no allocation of governance and other support costs to the permanent endowment fund to maintain the capital balance. The permanent endowment's share of governance and other support costs was charged to the West Berkshire Community Hospital General Welfare & Amenities, an unrestricted fund.

**Note 6: Expenditure on Charitable Activities**

	Direct costs	Support and Governance costs	2023/24
<b>Expenditure on Charitable Activities in 2023/24</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Funded from unrestricted funds:</b>			
Patient Welfare and amenities	4	-	4
Staff welfare and amenities	299	-	299
Contribution to NHS Equipment	1	-	1
Support cost	-	6	6
Independent examination fee	-	4	4
Accounts production and reporting	-	11	11
Miscellaneous	2	-	2
<b>Total expenditure on charitable activities</b>	<b>306</b>	<b>21</b>	<b>327</b>

	Direct costs	Support and Governance	2022/23
<b>Expenditure on Charitable Activities in 2022/23</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Funded from unrestricted funds:</b>			
Patient Welfare and amenities	15	-	15
Staff welfare and amenities	282	-	282
Contribution to NHS Equipment	1	-	1
Support cost	-	6	6
Independent examination fee	-	4	4
Accounts production and reporting	-	11	11
Miscellaneous	2	-	2
<b>Total expenditure on charitable activities</b>	<b>301</b>	<b>21</b>	<b>322</b>

**Note 7: Transfer to Another Charity**

	Total 2023/24	Total 2022/23
<b>Transfer to another Charity</b>	<b>£'000</b>	<b>£'000</b>
<b>Funded from unrestricted funds:</b>		
Transfer of funds out*	-	46
<b>Total other expenditure</b>	<b>-</b>	<b>46</b>

**Note 8: Analysis of staff costs and remuneration of key management personnel**

Key management personnel include the Board of Directors of the Corporate Trustee of the Charity.

There were no employees and subsequently no staff costs during the year including senior employee costs and pension contributions (2022/23: £0K).

**Note 9: Independent Examiner's remuneration**

The independent examiner's remuneration constituted a fee of £4,135 (2022/23: £3,938). There were no additional services to the Charity provided by the independent examiner.

The independent examiner is also the principle external auditor of the Corporate Trustee, Berkshire Healthcare NHS Foundation Trust.

**Note 10: Debtors**

	<b>2023/24</b>	<b>2022/23</b>
	<b>£'000</b>	<b>£'000</b>
Accrued income	27	349
<b>Total debtors falling due within one year</b>	<b>27</b>	<b>349</b>

**Note 11: Creditors**

	<b>2023/24</b>	<b>2022/23</b>
	<b>£'000</b>	<b>£'000</b>
Other creditors	27	259
<b>Total creditors falling due within one year</b>	<b>27</b>	<b>259</b>

**Note 12: Grant Commitments**

There are no grant commitments that require disclosure.



### Note 13: Analysis of Charitable Funds

	2023/24					2022/23				
	Balance 31	Income	Expenditure	Transfers	Balance 31	Balance 31	Income	Expenditure	Transfers	Balance 31
	March 2023				March 2024	March 2022				March 2023
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Permanent Endowment Funds	127	9	(4)	(5)	127	127	-	-	-	127
Unrestricted Fund	810	122	(328)	5	609	722	456	(368)	-	810
<b>Total</b>	<b>937</b>	<b>131</b>	<b>(332)</b>	<b>-</b>	<b>736</b>	<b>849</b>	<b>456</b>	<b>(368)</b>	<b>-</b>	<b>937</b>

Note 12.1 Permanent Endowment Funds (list individually)	Balance 31	Income	Expenditure	Transfers	Balance 31	Balance 31	Income	Expenditure	Transfers	Balance 31
	March 2023				March 2024	March 2022				March 2023
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
West Berkshire Frank Codling Legacy	127	9	(4)	(5)	127	127	4	(4)	-	127
<b>Total</b>	<b>127</b>	<b>9</b>	<b>(4)</b>	<b>(5)</b>	<b>127</b>	<b>127</b>	<b>4</b>	<b>(4)</b>	<b>-</b>	<b>127</b>

### Note 12.2 Material Unrestricted funds (list individually)

	Balance 31	Income	Expenditure	Transfers*	Balance 31	Balance 31	Income	Expenditure	Transfers*	Balance 31
	March 2023				March 2024	March 2022				March 2023
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Sexual Health/Garden Clinic	-	-	-	-	-	5	-	0	5	-
East Berks Community	-	-	-	-	-	2	-	2	-	-
East Berkshire Palliative Care Team	-	-	-	-	-	36	1	1	36	-
Chair's General Fund	726	64	(257)	-	533	53	351	(9)	331	726
Ascot Area Alzheimers (Triple A) **	-	-	-	-	-	46	1	(47)	-	-
Prospect Park - General Fund	7	1	0	-	8	5	6	(4)	-	7
COVID-19	53	43	(61)	-	35	147	68	(276)	114	53
Newbury District Nurses Fund	8	2	0	-	10	9	-	(1)	-	8
Ward Fund (Highclere and Donnington)	12	12	(9)	5	20	4	19	(11)	-	12
Other Funds	4	-	(1)	-	3	415	10	(17)	(404)	4
<b>Total</b>	<b>810</b>	<b>122</b>	<b>(328)</b>	<b>5</b>	<b>609</b>	<b>722</b>	<b>456</b>	<b>(368)</b>	<b>-</b>	<b>810</b>

- \* Transfers of unrestricted funds occurs when funds are slow moving and/or become small value funds where the cost of maintaining the balances outweigh the benefit of retaining them as an individual fund. Funds are transferred to the Chair's General Fund and remain accessible to the original fundholder. Transfers are reviewed and authorised by the Charitable Funds Committee.
- \*\* Ascot Area Alzheimer's (Triple A) expenditure includes the £46,024.98 balance that was transferred to Age Concern Bracknell Forest. See Note 7 Other Expenditure.

**Note 13.3 Details of material funds - unrestricted funds:**

Name of fund	Description of the nature and purpose of each fund
Chair's General Fund	To support generally the welfare of patients, carers, staff and others connected with the Trust including but not exclusively arts and culture related activities.
Prospect Park - General Fund	Established for the benefit of all patients for the time being of Prospect Park Hospital. To cover the provision of therapeutic, social and entertainment amenities, expenses, patients outings, and extra curricular activities undertaken, which are not normally covered under the hospitals general revenue budgets
Ward Fund (Highclere and Donnington)	Established for the benefit of all patients and staff for the time being of Highclere ward, West Berks Community Hospital. To cover the provision of therapeutic, social, leisure and entertainment amenities, expenses, and extra curricular activities undertaken, which are not normally covered under the Hospitals general revenue budgets. Staff training and course expenses, provision of equipment and services for use in the ward.
Newbury District Nurses Fund	Established for the benefit of all patients and staff served by the West Berkshire community nursing services. To cover the provision of therapeutic, social and entertainment amenities, expenses and extra curricular activities undertaken, which are not normally covered under general revenue budgets. Acquisition of specialised equipment, services and goods for patient use in the community. Staff training, course expenses, professional memberships, general patient care.
COVID-19	Support the welfare of patients, carers, staff and others connected to the Trust, purchase of equipment and other necessities

**Note 14: Contingencies**

There were no contingencies (losses)/gains (2022/23: £0K)

**Note 14: Commitment, Liabilities and Provisions**

There were no commitments, liabilities, and provisions (2022/23: £0K)

#### **Note 15: Contingent Assets and Contingent Liabilities**

A contingent asset is made in respect of the late Vassilia Apostolos who bequeathed one third of their estate to the Charity. The estate includes a property that is subject to sale on the open market, where an offer for purchase has been accepted. The Charity has so far received £283,000 made up of an interim distribution of funds received in financial prior year 2022/23. Until the estate has been concluded then the final balance to be received against the estate is not known, so the Charity records a contingent asset of £10,000 being an estimate of the residual balance anticipated to be received net of disposal costs and fees for the solicitors dealing with probate on the estate of the late benefactor.

A contingent asset of £2,000 is made in respect of the remaining balance against the estate of the late Rosemary Joyce Cripps. The majority of the legacy was received in financial year 2022/23 following the sale of property linked to the estate. An amount of money was retained by the solicitors handling the estate to meet any final charges against the estate. This is estimated to be approximately £2,000. It is expected that settlement will be resolved in 2024/25.

There are no contingent liabilities.

#### **Note 16: Trustees and Connected person Transactions**

There were no expenses reimbursed to Trustees, nor were any expenses paid on their behalf (2022/23: £0K)

#### **Note 17: Loans or Guarantees Secured against Assets of the Charity**

There were no loans or guarantees secured (2022/23: £0K)

#### **Note 18: Connected organisations**

Berkshire Healthcare NHS Foundation Trust is a connected organisation and serves as the Corporate Trustee of the Charity.

#### **Note 19: Events after reporting period**

There are no events after the reporting period.