

Charitable Funds - Financial Reporting Annual Update			
Meeting	Board of Directors		
Date	05/08/2020	Agenda item	14
Lead Director	Mark Greatrex, Chief Finance Officer/Deputy Chief Executive		
Author(s)	Ian Benjamin, Chief Financial Accountant		
Action required (please tick the appropriate box)			
To Approve <input type="checkbox"/>		To Discuss <input type="checkbox"/>	To Assure <input checked="" type="checkbox"/>
Purpose			
<p>The purpose of this paper is to provide the Board with assurance on the reporting and governance arrangements regarding Wirral Community Health and Care NHS Foundation Trust's charitable funds.</p> <p>The Board is asked to note the latest published financial statements for the Trust's charitable funds (for the financial year ending 31 March 2019), which are included within the funds of the Cheshire and Wirral Partnership (CWP) Charity.</p> <p>The Board is also asked to note updates to the charitable funds during 2019/20 and beyond and the plans to promote and encourage donations and funding applications throughout the Trust.</p>			
Executive Summary			
<p>The Trust holds charitable funds comprising donations and fundraising received from staff and patients (and other stakeholders) of the Trust and legacy funds passed over from Wirral PCT when the Trust became a separate entity in 2013.</p> <p>These funds are held and managed on behalf of the Trust by CWP, who administers and accounts for them through the CWP Charity (charity number 1050046).</p> <p>An annual report on the funds is provided to the Board of Directors of CWP. This includes the latest published statements for the Charity (to 31 March 2019).</p> <p>The annual report shows the Trust's charitable funds as £93,402 of unrestricted, designated funds as at 31 March 2019. The Trust and the Charity further split these funds into more specific funds.</p>			
Risks and opportunities:			
<p>The purpose of the report is to provide assurance on the reporting and governance arrangements for the Trust's charitable funds and the balances available for suitable applications.</p>			
Quality/inclusion considerations:			
<p>Quality Impact Assessment completed and attached <input type="checkbox"/> No</p> <p>Equality Impact Assessment completed and attached <input type="checkbox"/> No</p> <p>This report notes the latest published financial statements for the Trust's charitable funds and further financial activity to June 2020.</p>			
Financial/resource implications:			
<p>The report highlights the balances and financial activity of the Trust's charitable funds over the period April 2018 to June 2020. It lists the money currently available for applications which meet the Charity and Fund objectives.</p>			

Trust Strategic Objectives

Please select the top three Trust Strategic Objectives that this report relates to, from the drop down boxes below.

Our Performance - delivering against contracts and financial requirements	Our People - improving staff engagement	Our Performance - growing community services across Wirral, Cheshire & Merseyside
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Board of Directors is asked to consider the following action

To be assured on the financial reporting arrangements for the Trust's charitable funds.

Report history

Submitted to	Date	Brief summary of outcome
N/A	N/A	N/A

Charitable Funds - Financial Reporting Annual Update

Financial statements of the Charity 2018/19

1. Attached is the latest set of signed accounts for the Charity covering the period 1 April 2018 to 31 March 2019 which were approved by CWP and subject to an independent examination. These accounts are also available to view on the Charity Commission website:

[CWP Charitable Funds Annual Report 2018/19 - Charity Commission](#)

2. The accounts cover the total funds held by the Charity, but split out the income, expenditure and opening and closing fund balances relating to the Trust's charitable funds. This is shown most clearly in note 12 of the accounts (page 15) and is summarised in the table below:

	2017/18	2018/19
	£	£
Opening WCT fund balance at 1 April	89,408	92,402
Income for the year	6,446	12,212
Expenditure for the year	(2,589)	(11,353)
Investment gains/(losses)	(863)	142
Closing WCT fund balance at 31 March	92,402	93,402
Closing available funds*	83,946	85,173

**Unrealised gains/(losses) on investments are included within the fund value but are not available to spend*

3. For the CWP Charity, the funds belonging to the Trust are all disclosed in the financial statements as a single, ear-marked fund. However, in agreement between the Charity and the Trust, these are further broken down into local ear-marked funds.

Financial activities of the Charity 2019/20 and beyond

4. As part of the objective to encourage better use of the charitable funds for the benefit of patients and staff of the Trust, a full review of the Trust's specific funds was previously undertaken. This identified that the specific ear-marked funds which had transferred from the PCT were not being utilised as there were no specific fund objectives and some services were no longer relevant.
5. In discussion with the main applicants for Trust funds over recent years (Palliative Care, Community Nursing and Heart Support) and reviewing the intentions of donors (where they had specified their preferences) the Trust applied to the charity to reorder the funds. This has been approved and was transacted by CWP during 2019/20.
6. The revised funds, and activity for 2019/20, are reflected in the table below:

April 2019 to March 2020 (£)							
Fund	Balance April 2019	Realised Gains Adjustments	Income	Expenditure	Investment Apportionment	Re-distribution of Funds	Balance March 2020
F22 General Fund	25,192	2,346	2,034	(8,041)	2,894	26,921	51,346
F23 Cancer Relief Fund	8,779	(7,531)	0	0	12	(1,260)	0
F24 Speech Therapy Fund	4,565	251	0	0	68	(4,884)	0
F25 Women's Services	30,365	1,670	0	0	449	(32,484)	0
F26 Physiotherapy Fund	17,364	955	0	0	257	(18,576)	0
F33 Wirral Heart Support	(1,092)	7,091	771	(6,069)	294	0	995
F35 Palliative Care	0	0	3,287	(1,744)	1,170	22,133	24,846
F36 Community Nursing	0	0	1,242	0	395	8,149	9,786
Total	85,173	4,782	7,334	(15,854)	5,538	0	86,973

The figures in the table above are subject to audit.

The expenditure incurred included the following highlights:

- £1,744 - an annual bereavement service for patients' relatives, leaflets and hand-held fans to support palliative care patients;
- £2,663 - the creation of outdoor seating areas at St Catherine's Health Centre and Victoria Central Health Centre for both staff and patients;
- £3,901 - the purchase of an innovative point of care testing machine to support the community heart failure service.

7. The fund balances and activity for the first quarter of 2020/21 are shown in the table below:

April 2020 to June 2020 (£)					
Fund	Balance April 2020	Income	Expenditure	Cumulative Unrealised Loss on Investments	Balance June 2020
F22 General Fund	51,346	11,763	(1,000)	(604)	61,505
F33 Wirral Heart Support	995	0	0	(798)	198
F35 Palliative Care	24,846	0	0	(1,077)	23,769
F36 Community Nursing	9,786	450	0	(402)	9,834
Total	86,973	12,213	(1,000)	(2,881)	95,305

The unrealised loss on investments is largely due to COVID-19. However, the market has now started to recover and the loss has reduced since March 2020. The investment is being monitored by CWP and the investment manager on a daily basis.

8. In the early part of 2020/21, the CWP Charity registered with NHS Charities Together, a collective experience representing, supporting and championing the work of the NHS' official charities. NHS Charities Together has set up an emergency grants fund for NHS Charities to enhance the well-being of NHS Staff, volunteers and patients impacted by COVID-19. Their COVID-19 Urgent Appeal has generated £133m to date, which includes the money raised for the NHS by Captain Sir Tom Moore. The funds made available to the Trust to spend by the 31 July 2020 totalled £10,667 and it is hoped that further funding will become available to support staff events later in the year.
9. StaffZone was updated in 2019/20 to make the charitable funds more accessible and further changes will be made during 2020/21. This will include work with the Communications Team to encourage fundraising and donations and larger and more ambitious applications.

10. A service level agreement (SLA) between CWP and the Trust to clarify roles and responsibilities is not yet in place due to staff changes at both trusts. The CWP Charity invoices the Trust for services provided based on a percentage of funds held - the fee for 2019/20 was £1,873. The development of a formal SLA will be a priority in 2020/21.

Board action

11. The Board of Directors is asked to be assured on the financial reporting arrangements for the Trust's charitable funds.

Ian Benjamin
Chief Financial Accountant

24 July 2020



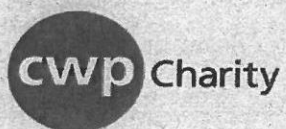
**Cheshire and Wirral Partnership
NHS Foundation Trust**
Charitable Funds: Registered Charity Number 1050046

Redesmere
Countess of Chester Health Park
Liverpool Road
Chester
CH2 1BQ
Tel No. - 01244393239
Email: Kim.Langridge@nhs.net

Charitable Funds

Annual Report and Accounts

2018-2019



Contents

	Page
Trustees' Annual Report	1-6
Statement of Corporate Trustee's Responsibilities	7
Independent Examiners' Report	8
Statement of Financial Activities	9
Balance Sheet	10
Statement of Cash Flow	11
Notes to the Accounts	12-15
How to support us	16



ANNUAL REPORT

Foreword

The Corporate Trustee presents the Charity Annual Report together with the Financial Statements for the year ended 31 March 2019.

The Charity's Annual Report and Accounts for the year ended 31 March 2019 have been prepared by the Corporate Trustee in accordance with Part 8 of the Charities Act 2011 and Accounting and Reporting by Charities, Financial Reporting Standards (FRS102).

Reference and Administrative Information

The Charitable Funds are registered with the Charity Commission in accordance with the Charities Act 2011.

The main Charity, Cheshire and Wirral Partnership NHS Foundation Trust General Fund was originally recorded on the Central Register of Charities on 20 October 1995.

The Charity comprises the following Charitable Trusts which have been established by trust deed -

Ashton House Hospital Fund
East Cheshire Mental Health, Learning Disabilities and Associated Services Fund
Mid Cheshire Mental Health, Learning Disabilities and Associated Services Fund
Cheshire and Wirral Partnership NHS Foundation Trust (Expendable Funds) Common Investment Fund

Charitable funds received by the Charity are accepted, held and administered as funds held on trust for purposes relating to the National Health Service in accordance with the National Health Service Act 1977 and the NHS and Community Care Act 1990. The Charity comprised 28 individual funds at 31 March 2019.

The Charity administers charitable funds on behalf of the NHS services provided by Cheshire and Wirral Partnership NHS Foundation Trust and Wirral Community NHS Foundation Trust.

Structure, Governance and Management

Under paragraph 16(c) of Schedule 2 of the NHS and Community Care Act 1990, the Charity has a Corporate Trustee; the Board of the Cheshire and Wirral Partnership NHS Foundation Trust. Upon appointment, Directors and Non Executive Directors of Cheshire and Wirral Partnership NHS Foundation Trust, immediately assume the role as a charity trustee. When terminating their post they automatically relinquish their responsibilities as trustee. The members of the NHS Foundation Trust Board serving during the year were as follows -

Sheena Cumiskey
Avril Devaney
Tim Welch
Anushta Sivananthan
Andy Styring
Faouzi Alam
David Harris
Mike Maier
Rebecca Burke-Sharpley
James O'Connor
Lucy Crumplin
Andrea Campbell
Edward Jenner
Ann Pennell until December 2018

The corporate trustee delegate day to day administration of the charity to the Financial Services department of Cheshire and Wirral Partnership NHS Foundation Trust. These costs are recorded as bought in services from NHS

The principal office of the Charity is -

c/o Cheshire and Wirral Partnership NHS Foundation Trust
Redesmere
Countess of Chester Health Park
Liverpool Road
Chester
CH2 1BQ

ANNUAL REPORT

Reserves Policy

The Charity generally expects to spend at the same level as income is received taking one year with another. The Charity's reserves policy also anticipates that, excluding unrealised gains on investments, from time to time reserves will rise above a level equivalent to 24 months budgeted expenditure. Where this happens, action will be taken in accordance with the Charity's objectives, to spend down to a level equal to or below this threshold.

Compliance with the Charity's reserves policy is evidenced by annual expenditure equal to or greater than annual income in all but five of the last ten years. In those years significant receipts e.g. legacies which could not be appropriately spent before the financial year end were the explanation.

Investment Policy

During 2018/2019 the Charity's investment objective was to maximise financial returns as follows -

- a) ensure that income generated matched forecast need and grew at a rate above inflation.
- b) achieve a return on investments of £12,000 (actual achievement £12,819).
- c) maintain the capital value of the portfolio as high as possible commensurate with the above.

While individual investments may have a higher or lower level of risk from time to time, the overall portfolio risk profile should, in achieving the above, be neither high nor low, but as far as possible held at a midpoint between the two.

In 2018/2019 the Charity investment portfolio was managed by Investec.

Risk Management

In accordance with the Statement of Recommended Practice (FRS102), Trustees have identified one major risk to the Charity's financial activities in 2018/19.

The Charity invests surplus cash balances on deposit until such time that it is required. Material adverse changes to the value of the managed portfolio are judged to be a major risk. This risk is mitigated by accessing and retaining expert investment managers who aided by CWP finance staff, manage, report and regularly review the level of risk to the portfolio.

Policies are in place which are reviewed by the trustee. The policies give instruction on income and expenditure, ensuring controls are in place to avoid the misappropriation or misuse of donations and funds

The donation policy gives the location of the cash offices where donations can be receipted. The officers are trained to recognise and handle Charity donations.

Charitable fund receipts include space to record the donors wishes. The Charity administrator monitors that all donations are spent as intended by the donor.

All fundraising activities must have the authorisation of the Director of Finance. Clear guidance is given to fundraisers prior to commencing the activities to ensure controls are in place for the collection and reconciliation of fund raising income.

Independent Examiners

Champion Allwoods Limited
2nd Floor
Refuge House
33-37 Watergate Row
Chester
CH1 2LE

ANNUAL REPORT

Objectives and Activities

The Charity has NHS wide objectives as follows -

"The Trustee shall hold the trust fund upon trust, to apply the income and so far as may be permissible the capital, for any charitable purpose or purposes relating to the National Health Service including related research activities."

Charitable funds comprise donations that may only be accepted if they are clearly charitable. We will only use such funds for specific or general charitable purposes. Central to this, it is vital that we clearly demonstrate public benefit.

The corporate trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objectives of each fund and by designating funds the trustee respects the wishes of the donor. The Charity generates income for general purpose and specific projects and administers all donations in a manner that is both professional and sensitive to the needs of the donor.

During the year, the Charity continued to support a range of charitable and health related activities benefiting both patients and staff of Cheshire and Wirral Partnership NHS Foundation Trust. The funds are used to purchase various additional goods and services that the NHS is not funded to provide. By working in partnership with the Trust, this ensures the charitable funds are used to best effect for the benefit of the general public served by the Trust.

The Charity operates for the public benefit and the Charity aims to deliver on its objectives. The objectives state as follows: The trustees shall hold the trust fund upon trust, to apply the income and so far as may be permissible the capital for any charitable purpose or purposes relating to the National Health Service, including related research activities to support a range of charitable and health related activities benefitting both patients and staff, which clearly demonstrates public benefit

Challenging Stigma and Discrimination

We challenge stigma experienced by people with mental ill health, with learning disabilities or have drug and alcohol problems. Promote positive attitudes to mental health, learning disabilities and drug and alcohol problems. To help people suffering in silence to speak out, to help their friends and families and to offer support and understanding.

Insight - Recovery Through Research.

Supporting local research studies and projects to find better solutions, treatments, care and recovery for people experiencing mental ill health.

Adult Mental Health

Providing quality care and offering a range of services for adult and older people suffering from complex and serious mental health problems.

CAMHS

Child and adolescent mental health services (CAMHS) both in-patient and out-patient for children and young people from the ages of 0-19 years with mental health problems.

ANNUAL REPORT

Learning Disabilities Services

The aim is to provide a person-centred approach for adults with a learning disability and their carers, thus ensuring that the service user's needs and preferences influence the health care they receive. Learning disability services are delivered by experienced, multi professional staff in community and inpatient settings.

Community Care Western Cheshire

Community care services throughout Western Cheshire, serving a registered population of approximately 250,000.

Looking to the future

To continue to raise awareness of the Charity and to maximise donation and fund raising opportunities.

To cultivate good working relations with current donors and fundraisers.

To continue to raise funds to benefit the general public who use the services of Cheshire and Wirral Partnership NHS Foundation Trust.

To continue to support the delivery and development of services provided to the general public by Cheshire and Wirral Partnership NHS Foundation Trust, to those who suffer from mental ill health and learning disabilities. With a focus on ways of promoting mental health, preventing the onset of mental health disorders. Finding methods of detecting and intervening early, helping with quick and full recovery. To raise awareness of and to challenge stigma associated with mental ill health. To continue to support the provision of quality and appropriate care to people in their own homes through the Community Care Western Cheshire Services.

ANNUAL REPORT

Review of Finances, Achievements and Performance

The net assets of the Charity at 31 March 2019 were £264,613 an decrease of £44,846 from those held at 31 March 2018 (£309,459). Of the balance at 31 March 2019, £157,466 was invested in UK fixed interest and Equities, £96,227 in Overseas Fixed Interest, Equities and Securities and the remainder comprised debtors, creditors and funds on deposit at the bank.

The Charity continues to rely on donations, legacies, fund raising and investment income as its main sources of income. The chart below shows the percentage of each category of income received during 2018/2019:

TOTAL INCOME AND ENDOWMENTS £ 40,683

Income from Investments £ 12,819 Earned from dividends and interest

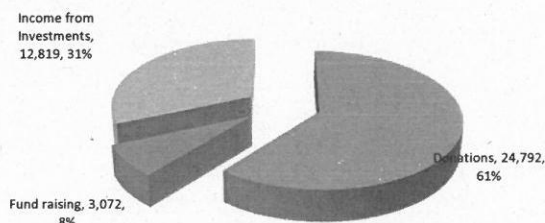
Income from Charitable activities

Donations £ 24,792

£948
£10,778
£114
£114
£825
£4,188
£279
£287
£7,144
£115

Received as the result of public and private donation. Of which the following was received in respect of:

- Wirral Mental Health Services
- West Cheshire Mental Health Services
- Challenging Stigma
- Research
- Community Nursing
- General Purpose
- East Cheshire Mental Health Services/CAMHS/Learning Disabilities/General Purpose
- Mid Cheshire Mental Health Services/CAMHS/Learning Disabilities/General Purpose
- Wirral Community NHS Foundation Trust
- Kisilizi



The Trustees continue to look at ways of making donating to the Charity more accessible, to continue to develop the Charity web page and the guidance contained therein. The CWP Charity intranet page also encourages Payroll Giving and provides links to application forms for Pennies from Heaven and Workplace Giving.

Fund Raising £ 3,072

£722
£1,303
£709
£338

- CAMHS
- Challenging Stigma
- Community Services (TCS)
- Wirral Community Trust

The trust continued to raise awareness of the Charity and promoted use of the My Donate CWP Charity Page as a fund raising facility, up until the closure of My Donate in June 2019. The Charity had two active fund raising pages on the My Donate site during 18/19, which were:

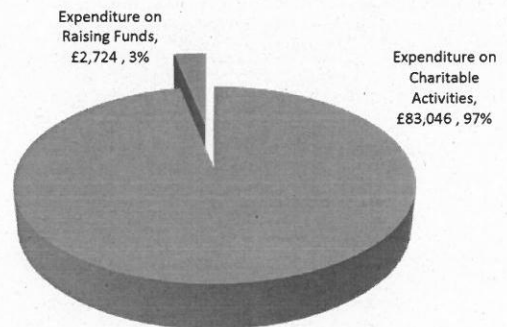
Wirral Coastal Walk for Wirral General Fund
Perinatal Mental Health

ANNUAL REPORT

Review of Finances, Achievements and Performance (Continued)

TOTAL EXPENDITURE £ 85,770

£83,046 Expenditure on Charitable activities
£2,724 Expenditure on raising funds



Expenditure on Charitable activities £ 83,046

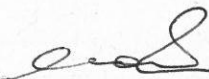
£2,892	Wirral Mental Health Services: Staff wellbeing coaching and mediation, Christmas monies for clients gifts and decorations.
£24,293	West Cheshire Mental Health Services: Staff training (£21k), Christmas monies for clients gifts and decoration, wheelchair, Eye scan unit and presentation equipment.
£810	Central and Eastern Cheshire: Staff training
£305	CAMHS: Pantomime for clients. Christmas monies for clients gift.
£500	Challenging Stigma: Chester Pride
£5,427	Community Nursing: iPad cases, bags and protectors. Drinks flasks
£3,805	General Purpose: Conference / Training. Staff recognition awards. Christmas monies for clients
£1,295	Ashton House: Staff training. Christmas monies for clients
£30,515	East Cheshire Mental Health Services/CAMHS/Learning Disabilities/General Purpose: Christmas monies for clients gift. Staff training (£25k). Monitor and software. Bike, sensory equipment, groundworks for outdoor equipment, soccer academy, decking area / gardening,
£8,669	Wirral Community Trust: Meeting. Hand held fans. Bereavement service. Staff awards (£5k)
£2,930	Bought in services from the NHS, CWP administration fees
£9	My Donate Card Charges
£10	Pennies from Heaven fees
£536	QuickBooks support
£1,050	Independent Examiners Fees

Expenditure on Raising funds

£2,724 Investment management fees

Approved on behalf of the Corporate Trustee by Mr Mike Maier, Chair of Cheshire and Wirral Partnership NHS Foundation Trust.

Signature:



Date:

29/1/2020

Statement of Corporate Trustee's Responsibilities

The Corporate Trustee is responsible for:

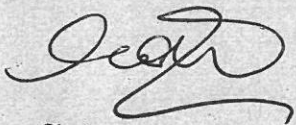
- keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable funds and to enable them to ensure that the accounts comply with requirements in the Charities Act 2011 and those outlined in the directions issued by the Secretary of State;
- establishing and monitoring a system of internal control; and
- establishing arrangements for the prevention and detection of fraud and corruption.

The Corporate Trustee is required under the Charities Act 2011 and the National Health Service Act 1977 to prepare accounts for each financial year. The Secretary of State, with the approval of the Treasury, directs that these accounts give a true and fair view of the financial position of the charitable funds, in accordance with the Charities Act 2011. In preparing these accounts, the Corporate Trustee is required to:

- apply on a consistent basis accounting policies laid down by the Secretary of State with the approval of the Treasury;
- make judgements and estimates which are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures, disclosed and explained in the accounts

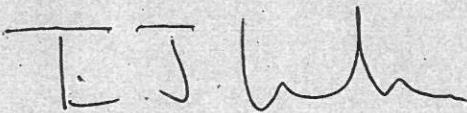
The Corporate Trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements set out on pages 9-16 attached have been compiled from and are in accordance with the financial records maintained by the Corporate Trustee.

By Order of the Corporate Trustee



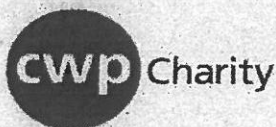
Chair

Date 29/3/2020



Director of Finance

Date 29/3/2020



Independent Examiners' Report to the Corporate Trustee of the Cheshire and Wirral Partnership NHS Foundation Trust Charitable Funds

I report on the Accounts of the Charitable Funds for the year ended 31 March 2019, which are set out on pages 9 to 15.

Respective Responsibilities of Corporate Trustee and Examiners

The Charity's trustee are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The Charity's trustee consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of Independent Examiners' Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent Examiners' Statement

In connection with my examination, no material matter has come to my attention:

1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and 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

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Susan Harris MA ACA

Champion Allwoods Limited
Chartered Accountants
2nd Floor
Refuge House
33-37 Watergate Row
Chester
CH1 2LE

Signed *Champion Allwoods Limited* Date *30/1/2020*

Statement of Financial Activities for the year ended 31 March 2019

	Note	2018-19 Restricted Funds £'s	2018-19 Unrestricted Funds £'s	2018-19 Total Funds £'s	2017-18 Restricted Funds £'s	2017-18 Unrestricted Funds £'s	2017-18 Total Funds £'s
Income from Charitable activities							
Donations		114	24,678	24,792	55	17,587	17,642
Fund raising		0	3,072	3,072	0	0	0
 Income from Investments	3	<u>343</u>	<u>12,476</u>	<u>12,819</u>	<u>294</u>	<u>11,897</u>	<u>12,191</u>
Total Income and Endowments	4	<u>457</u>	<u>40,226</u>	<u>40,683</u>	<u>349</u>	<u>29,484</u>	<u>29,834</u>
 Expenditure on Charitable activities							
Expenditure on Charitable activities	5a	(121)	(82,925)	(83,046)	(115)	(17,670)	(17,785)
Expenditure on Raising Funds	5b	(73)	(2,651)	(2,724)	(83)	(3,361)	(3,444)
Total Expenditure	6	<u>(194)</u>	<u>(85,576)</u>	<u>(85,770)</u>	<u>(198)</u>	<u>(21,031)</u>	<u>(21,229)</u>
 Net Gain/(loss) on disposal of investments assets		26	957	983	(13)	(543)	(556)
Net Gain/(loss) on revaluation of investment assets		(10)	(732)	(742)	(53)	(2,129)	(2,182)
Net gains(losses) on investments		<u>16</u>	<u>225</u>	<u>241</u>	<u>(66)</u>	<u>(2,671)</u>	<u>(2,738)</u>
 Net income/(expenditure)		<u>279</u>	<u>(45,125)</u>	<u>(44,846)</u>	<u>85</u>	<u>5,782</u>	<u>5,867</u>
 Total net movement in funds	7	<u>279</u>	<u>(45,125)</u>	<u>(44,846)</u>	<u>85</u>	<u>5,782</u>	<u>5,867</u>
 Fund balances brought forward at 31 March 2018		13,863	295,596	309,459	13,776	289,816	303,592
31 March 2018 balance adjustment	12				2	(2)	0
 Fund balances carried forward at 31 March 2019		<u>14,142</u>	<u>250,471</u>	<u>264,613</u>	<u>13,863</u>	<u>295,596</u>	<u>309,459</u>

The notes on pages 12-16 form part of these Accounts.

Balance Sheet as at 31 March 2019

	Notes	Total Restricted Funds at 31 March 2019 £'s	Total Unrestricted Funds at 31 March 2019 £'s	Total Funds at 31 March 2019 £'s	Total Restricted Funds at 31 March 2018 £'s	Total Unrestricted Funds at 31 March 2018 £'s	Total Funds at 31 March 2018 £'s
Fixed Assets							
Investments	9	10,168	243,525	253,693	10,810	267,400	278,210
Current Assets							
Debtors	10	362	13,204	13,566	37	1,473	1,510
Short term investments and deposits		4,163	13,834	17,997	3,155	32,437	35,592
Total Current Assets		<u>4,525</u>	<u>27,038</u>	<u>31,563</u>	<u>3,192</u>	<u>33,910</u>	<u>37,102</u>
Creditors: Amounts falling due within one year	11	<u>(551)</u>	<u>(20,092)</u>	<u>(20,643)</u>	<u>(141)</u>	<u>(5,712)</u>	<u>(5,853)</u>
Net Current Assets		<u>3,974</u>	<u>6,946</u>	<u>10,920</u>	<u>3,051</u>	<u>28,198</u>	<u>31,249</u>
31 March 2018 balance adjustment	12				2	(2)	0
Total Net Assets		<u>14,142</u>	<u>250,471</u>	<u>264,613</u>	<u>13,863</u>	<u>295,595</u>	<u>309,459</u>
Funds of the Charity							
31 March 2018 balance adjustment	12				2	(2)	0
Total Funds	12	<u>14,142</u>	<u>250,471</u>	<u>264,613</u>	<u>13,863</u>	<u>295,595</u>	<u>309,459</u>

The notes on pages 12-16 form part of these Accounts.

Signed on behalf of the Corporate Trustee by Mr Mike Maier, Chair of Cheshire and Wirral Partnership NHS Foundation Trust.

Signature:



Date:

29/3/2020

Statement of Cash Flow as at 31 March 2019

	Notes	Restricted 31 March 2019	Unrestricted 31 March 2019	Total 31 March 2019	Restricted 31 March 2018	Unrestricted 31 March 2018	Total 31 March 2018
Net cash provided by (used in) operating activities	14	3	(55,176)	(55,173)	(17)	1,764	1,747
Cash flows from investing activities:							0
Dividends and Interest		343	12,476	12,819	294	11,897	12,191
Proceeds from the sale of investments		896	32,669	33,565	1,354	54,783	56,137
Purchase of investments & deposits made		(235)	(8,571)	(8,806)	(1,851)	(74,901)	(76,751)
Net cash provided by (used in) investing activities		1,004	36,574	37,578	(203)	(8,220)	(8,423)
Change in cash and cash equivalents in the reporting period		1,007	(18,602)	(17,595)	(220)	(6,456)	(6,676)
Cash and cash equivalents at the 1st April		3,155	32,437	35,592	3,375	38,893	42,268
Cash and cash equivalents at the 31st March		4,162	13,835	17,997	3,155	32,437	35,592

Notes to the Accounts**1 Accounting Policies****1.1 Accounting Convention**

The accounts have been prepared in accordance with the Statement of Recommended Practice (FRS102) effective from January 2015, and with accounting standards and policies for the NHS approved by the Secretary of State.

1.2 Income and Endowments

- a) All income and endowments are included in full in the Statement of Financial Activities as soon as the following three factors can be met:
 - i) entitlement - arises when a particular resource is receivable or the Charity's right becomes legally enforceable;
 - ii) certainty - when there is reasonable certainty that the incoming resource will be received;
 - iii) measurement - when the monetary value of the incoming resource can be measured with sufficient reliability.
- b) Gifts in kind
 - i) Assets given for distribution by the Charity are included in the Statement of Financial Activities only when distributed.
 - ii) Assets given for use by the Charity (e.g. property for its own occupation) are included in the Statement of Financial Activities as incoming resources when receivable.
 - iii) Gifts made in kind but on trust for conversion into cash and subsequent application by the Charity are included in the accounting period in which the gift is sold.
 - iv) The amount at which gifts in kind are brought into account is either a reasonable estimate of their value to the Charity or the amount actually realised.
- c) Legacies

Legacies are accounted for as incoming resources once the receipt of the legacy becomes reasonably certain. This will be once confirmation has been received from the representatives of the estate that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled.
- d) Income from investments

Income from investments is accounted for on an accruals basis and is apportioned across the individual funds on an average balance of funds basis.

1.3 Expenditure on Charitable activities

The charitable funds accounts are prepared in accordance with the accruals concept. All expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

Notes to the Accounts**1 Accounting Policies (continued)****1.4 Realised and Unrealised Gains and Losses**

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

Realised gains and losses on investments are calculated as the difference between the sales proceeds and opening market value at the date of sale. Unrealised gains and losses are calculated as the difference between market value at the year end and opening market value (or date of purchase if later).

1.5 Fixed Assets

The Charity holds no tangible or intangible fixed assets or donated fixed assets, other than investment fixed assets

1.6 Investment Fixed Assets

Quoted stocks and shares are included in the balance sheet at mid-market price excluding dividends.

1.7 Pooling Scheme

An official pooling scheme is operated for investments relating to the following funds:
- Cheshire and Wirral Partnership NHS Foundation Trust General Fund and its subsidiary funds.
The scheme was registered with the Charity Commission on 17 March 1998.

1.8 Unrestricted (including designated funds)

Funds where donors have expressed a preference without a 'trust' for example expressed a wish, recommendation or hope that the donation would be used in a certain way, then no trust to that effect will attach to the donation. In such cases the funds will be unrestricted. However the funds will be treated as designated and the trustees will endeavour to use the funds as the donor wishes.

Donations are allocated to and held within designated service or geographic location funds as appropriate at the time of receipt.

1.9 Restricted Funds

Restricted funds are subject to specific requirements and can only be applied for particular purposes within their objects, but still within the wider objects of the charity. The Trustees shall ensure that restricted funds are used for the purpose intended.

The charity holds one restricted fund in respect of the Kisiizi Hospital Project.

2 Related Party Transactions

During the year none of the members of the body corporate or members of the key management staff or parties related to them has undertaken any material transactions with the Cheshire and Wirral Partnership NHS Foundation Trust General Fund or with its subsidiary charitable funds.

The Charity has made payments in respect of goods and services for the benefit of patients and staff from the Cheshire and Wirral Partnership NHS Foundation Trust where the members of the Board of Corporate Trustees are also members of the NHS Foundation Trust Board.

The Board of the Corporate Trustees and other senior staff take decisions both on Charity and NHS Foundation Trust matters but endeavour to keep the interests of each discrete and do not seek to benefit personally from such decisions. Declarations of any personal interest held have been made in respect of both.

3 Analysis of Gross Income from Investments	Restricted 2018-2019	Unrestricted 2018-2019	Total 2018-2019	Restricted 2017-2018	Unrestricted 2017-2018	Total 2017-2018
	£'s	£'s	£'s	£'s	£'s	£'s
Overseas Securities	165	8,012	8,177	115	4,645	4,760
Held in UK	178	6,464	6,642	179	7,252	7,431
Total gross income	343	12,476	12,819	294	11,897	12,191

4 Analysis of Income received by Charitable Fund	Restricted Funds 2018-2019	Unrestricted Funds 2018-2019	Total Funds 2018-2019	Restricted Funds 2017-2018	Unrestricted Funds 2017-2018	Total Funds 2017-2018
	£'s	£'s	£'s	£'s	£'s	£'s
Charitable Trusts						
Ashton House	0	104	104	0	126	126
East Cheshire Mental Health and Learning Disabilities	0	1,923	1,923	0	4,560	4,560
Mid Cheshire Mental Health and Learning Disabilities	0	322	322	0	17	17
Restricted Funds						
Kisilzi Hospital	381	0	381	283	0	283
Other Charitable Fund Balances						
Wirral Community NHS NHS Foundation Trust	0	12,212	12,212	0	6,446	6,446
Insight Research Fund	0	193	193	0	119	119
Cheshire & Wirral Partnership NHS Foundation Trust (comprising of):						
Wirral Mental Health	0	1,219	1,219	0	760	760
West Mental Health	0	14,181	14,181	0	4,297	4,297
Central and Eastern	0	62	62	0	88	88
CAMHS	49	1,002	1,051	43	3,401	3,443
Learning Disabilities	0	1	1	0	1	1
Primary Care	0	60	60	0	49	49
Challenging Stigma	0	1,578	1,578	0	142	142
Community Services	27	3,013	3,040	24	7,543	7,567
General Purposes	0	4,356	4,356	0	1,936	1,936
	457	40,226	40,683	349	29,484	29,834

5a Expenditure on charitable activities						
Bought-in services from NHS	(78)	(2,852)	(2,930)	(79)	(3,214)	(3,294)
Other expenses in furtherance of charity objectives	(15)	(541)	(556)	(12)	(493)	(505)
Independent Examiners' remuneration	(28)	(1,022)	(1,050)	(23)	(943)	(966)
Patients' welfare and amenities	0	(19,535)	(19,535)	0	(9,829)	(9,829)
Staff welfare and amenities	0	(58,975)	(58,975)	0	(3,191)	(3,191)
	(121)	(82,925)	(83,046)	(115)	(17,670)	(17,785)
5b Expenditure on raising funds						
	(73)	(2,651)	(2,724)	(83)	(3,361)	(3,444)
	(73)	(2,651)	(2,724)	(83)	(3,361)	(3,444)

6 Analysis of Expenditure	Expenditure on Charitable Activities	Expenditure on raising funds	Total 2018-2019	Expenditure on Charitable Activities	Expenditure on raising funds	Total 2017-2018
	£'s	£'s	£'s	£'s	£'s	£'s
Independent Examiners' remuneration	(1,050)	0	(1,050)	(966)	0	(966)
Investment management fees	0	(2,724)	(2,724)	0	(3,444)	(3,444)
Bought-in services from NHS	(2,930)	0	(2,930)	(3,294)	0	(3,294)
Other costs including purchases for patient and staff welfare and amenities	(79,066)	0	(79,066)	(13,525)	0	(13,525)
	(83,046)	(2,724)	(85,770)	(17,785)	(3,444)	(21,229)

6.1 **Support Costs**
Independent Examiners' remuneration, Investment Management fees and Bought-in services from NHS are apportioned across all funds based on an average balance percentage.

7 Changes in Resources Available for Charity Use	Restricted Funds 2018-2019	Unrestricted Funds 2018-2019	Total Funds 2018-2019	Restricted Funds 2017-2018	Unrestricted Funds 2017-2018	Total Funds 2017-2018
	£'s	£'s	£'s	£'s	£'s	£'s
Opening Balances	13,863	295,596	309,459	13,776	289,816	303,592
Closing Balances	14,142	250,471	264,613	13,861	295,598	309,459
Net (decrease)/increase in funds available for future activities	279	(45,125)	(44,846)	85	5,782	5,867

8 Trustee and Connected Persons Transactions

8.1 Trustee expenses reimbursed

No expenses were reimbursed to any members of the Board of the Corporate Trustee during the year ended 31 March 2019 (2017-2018 nil).

8.2 Trustee remuneration

No remuneration was paid to any members of the Board of the Corporate Trustee during the year ended 31 March 2019 (2017-2018 nil).

8.3 Details of transaction with Trustees or connected persons

There were no transactions with any members of the Board of the Corporate Trustee or connected persons during the year ended 31 March 2019 (2017-2018 nil).

	Restricted			Unrestricted		
	2018-2019	2018-2019	2018-2019	2017-2018	2017-2018	2017-2018
9 Investment Fixed Assets as per Accounting Policy						
9.1 Fixed Asset Investments:						
Market value at 31 March 2018	10,810	£'s	£'s	10,379	£'s	£'s
		267,400	278,210		249,954	280,333
Less: Disposals at carrying value	(867)	(31,714)	(32,581)	(1,367)	(55,326)	(56,693)
Add: Acquisitions at cost	235	8,571	8,806	1,851	74,901	76,751
Net gain on revaluation	(10)	(732)	(742)	(53)	(2,129)	(2,181)
Market value at 31 March 2019	10,168	243,525	253,693	10,810	267,400	278,210
Historic cost at 31 March 2019	5,938	216,540	222,478	5,805	234,922	240,726
	Restricted	Unrestricted		Restricted	Unrestricted	
	2018-2019	2018-2019	2018-2019	2017-2018	2017-2018	2017-18
9.2 Market value						
Overseas Securities	3,857	£'s	£'s	£'s	£'s	£'s
Held in UK	6,311	92,370	98,227	4,619	114,246	118,865
	10,168	151,155	157,406	8,192	153,154	159,345
		243,525	253,693	10,810	267,400	278,210
10 Analysis of Debtors			2018-2019			2017-2018
Opening Balance			£'s			£'s
Invoices raised			1,510			2,190
Accrued income			13,150			2,810
Reversing Accruals			3,066			0
Income received			0			0
Total debtors			(4,160)			(3,480)
			13,566			1,510
11 Analysis of Creditors			2018-2019			2017-2018
Opening Balance			£'s			£'s
Invoices received			(5,853)			(1,200)
Reversing accruals			(82,517)			(23,348)
Accrued expenditure			19,760			5,952
Payments			(25,198)			(5,802)
Total creditors			73,165			18,545
			(20,843)			(5,853)
12 Analysis of Funds 2018-2019	Balance	* Adjustment re	Incoming	Resources	Gains and	Balance
	31 March 2018	2017-2018 balance	Resources	Expended	Losses	31 March 2019
Unrestricted Designated Funds	£'s		£'s	£'s	£'s	£'s
Charitable Trusts						
Ashton House	3,000	1	104	(1,354)	2	1,753
East Cheshire Mental Health and Learning Disability Services	57,140	19	1,923	(31,447)	68	27,703
Mid Cheshire Mental Health and Learning Disability Services	502	0	322	(20)	(4)	800
Other Charitable Fund Balances						
Wirral Community NHS Foundation Trust	92,402	(5)	12,212	(11,348)	142	93,402
Research (Insight)	13,798	0	103	(44)	2	13,949
Cheshire & Wirral Partnership NHS Foundation Trust*	128,757	(17)	25,472	(41,363)	15	112,884
Unrestricted Funds	295,598	(2)	40,226	(85,576)	225	250,471
Restricted Funds						
Kisizi Hospital (Previously held as unrestricted funds)	12,334	1	381	(151)	13	12,578
CWP	1,527	1	76	(43)	3	1,564
	13,861	2	457	(194)	16	14,142
Total Funds	309,459	0	40,683	(85,770)	241	264,613

* The 2017-18 opening balances have been adjusted to reflect corrections to the apportionment of realised and unrealised gains and losses in the previous financial year.

Cheshire & Wirral Partnership NHS Foundation Trust Fund Balance as at 31 March 2019 includes legacies totalling £81,740 earmarked for specific services.

Legacy 1	AMH Springview Clatterbridge	2008	3,083
Legacy 2	Psychology Service Chester	2011	44,651
Legacy 3	Broxtown Community Care Team	2015	1,730
Legacy 4	Wirral Assertive Outreach Services	2015	500
Legacy 5	Chester Community Nursing	2012	1,188
Legacy 6	Oakmere Team Vale House	2011	2,516
Legacy 7	Wirral	2011	1,083
Legacy 8	WCT Women's Services	2011	6,989
			61,740

	Balance			Resources			Gains and			Balance		
	31 March 2017	Incoming	Resources	Expended	Losses	Transfer of funds	31 March 2018					
Unrestricted Designated Funds	£'s	£'s	£'s	£'s	£'s	£'s	£'s					
Charitable Trusts												
Ashton House	2,987	126	(85)	(28)	0	3,000						
East Cheshire Mental Health and Learning Disability Services	58,491	4,560	(3,406)	(501)	0	57,140						
Mid Cheshire Mental Health and Learning Disability Services	500	17	(12)	(4)	0	502						
Other Charitable Fund Balances												
Wirral Community NHS Foundation Trust	69,408	6,446	(2,589)	(663)	0	92,402						
Research (Insight)	13,736	119	(43)	(14)	0	13,798						
Cheshire & Wirral Partnership NHS Foundation Trust*	128,694	18,217	(14,894)	(1,260)	0	128,757						
Transfer column	0					0						
Unrestricted Funds	289,816	29,484	(21,031)	(2,671)	0	295,598						
Restricted Funds												
Kisizi Hospital (Previously held as unrestricted funds)	12,256	283	(153)	(51)	0	12,334						
CWP	1,520	66	(45)	(15)	0	1,527						
	13,776	349	(198)	(66)	0	13,861						
Total Funds	303,592	29,834	(21,229)	(2,737)	0	309,459						

Cheshire & Wirral Partnership NHS Foundation Trust Fund Balance as at 31 March 2018 includes legacies totalling £88,168 earmarked for specific services.

Legacy 1	AMH Springview Clatterbridge	2008	3,083
Legacy 2	Psychology Service Chester	2011	71,077
Legacy 3	Broxtown Community Care Team	2015	1,730
Legacy 4	Wirral Assertive Outreach Services	2015	500
Legacy 5	Chester Community Nursing	2012	1,188
Legacy 6	Oakmere Team Vale House	2011	2,516
Legacy 7	Wirral	2011	1,083
Legacy 8	WCT Women's Services	2011	6,991
			88,168

13 Loans or Guarantees Secured against Assets of the Charity

There were no loans or guarantees secured against assets of the charity during the year ended 31 March 2019 (2017-2018 nil).

14	Statement of Cash Flow from operating activities	Restricted 2018-2019	Unrestrict ed 2018 2019	2018- 2019	Restricted 2017-2018	Unrestrict ed 2017- 2018	2017- 2018
	Net	279	(45,125)	(44,846)	85	5,782	5,867
	Adjustments for:						
	(Gains)/Losses on Investments	10	732	742	53	2,129	2,181
	Dividends and Interest	(343)	(12,476)	(12,819)	(294)	(11,897)	(12,191)
	(Gain)/loss on disposal of investments	(26)	(957)	(983)	13	543	556
	(Increase)/Decrease in Debtors	(327)	(11,730)	(12,057)	9	671	680
	Increase/(Decrease) in Creditors	410	14,380	14,790	117	4,537	4,653
	Net cash provided by (used in) operating activities	(276)	(10,050)	(10,327)	(102)	(4,018)	(4,120)
	Cash flows from operating activities						
	Net cash provided by (used in) operating activities	<u>3</u>	<u>(55,175)</u>	<u>(55,173)</u>	<u>(17)</u>	<u>1,764</u>	<u>1,747</u>

15 Connected Organisations

The total income of the Cheshire and Wirral Partnership NHS Foundation Trust for 2018/2019 was £ 171,526,000 (2017-2018 £163,238,000).

Donations



Without the continued support of our donors we could not continue to do this vital work, we are extremely grateful for all donations no matter how great or small.

The Charity supports services offered to the general public by Cheshire and Wirral Partnership NHS Foundation Trust.

We are committed to improving the lives and emotional wellbeing of people experiencing mental health problems, through early intervention, treatment, care and support. Also supporting Community Services in Chester and Ellesmere Port.

Cash or cheque donations can be accepted at any of the following locations.

Cash Office, Bowmere Hospital, Chester

Cash Office, Springview, Clatterbridge Hospital, Chester

Cash Office, Macclesfield District General Hospital

Cash Office, Ashton House, Oxtol, Wirral

Wirral Community NHS Foundation Trust, St Catherine's Health Centre (Ground Floor, Wing 5) Derby Road, Birkenhead, CH42 0LQ

Cheques can also be posted directly to the Finance department as follows.

Cheques should be made payable to Cheshire and Wirral Partnership NHS FT Charitable Funds

Remember to enclose a covering letter with your details so that we can acknowledge your generosity.

Cheshire and Wirral Partnership NHS FT Charitable Funds

For the attention of Jane Vernon

Financial Services

Redesmere

Countess of Chester Health Park

Liverpool Road

Chester

CH2 1BQ

Gift Aid

If you are a UK tax payer you can increase your donation with Gift Aid by making a simple declaration. This will enable the charity to recover the tax on your donation 25p in the £1.

To obtain a Gift Aid declaration form, contact the Charity Administrator, as detailed below.

Fund Raising

We are extremely grateful to and encourage all those who wish to fund raise on our behalf. Guidance and application forms to fund raise on behalf of the Charity can be obtained by contacting the Charity Administrator as detailed below.

Kim Langridge

Telephone Number 01244393239

Email: Kim.Langridge@nhs.net

Legacies

Remember us in your will, even the smallest legacy is appreciated and helps us to continue our work. You can be sure we will use it to benefit a specific ward, department or service, if that is your wish, or you can choose to donate to our General Fund.

Staff Donations

Support the staff payroll giving schemes.

To access Workplace Giving or Pennies from Heaven application forms, visit www.cwp.nhs.uk. Remember every penny counts.

Workplace giving allows staff to donate the amount of their choice.

Pennies from Heaven allows you to donate the spare pennies from your pay, the most you can ever give in from your weekly or monthly pay is 99p. At an annual staff side meeting, the decision is taken to decide which charity will benefit from Pennies from Heaven. From 2013/2014 all donations will be made to CWP charity, to be divided equally between the following funds:

Insight-Recover through Research

Challenging Stigma

Kisiizi Hospital General Fund

