

Pennine Care Charitable Foundation

Annual Report and Accounts 2020/21

Registered Charity Number: 1055205



giftaid it

Contents

3	Foreword by the Chair of the Charitable Funds Committee
5	Trustee arrangements
7	Charitable Funds Committee
8	Who we are
9	What we have achieved: highlights from the activities undertaken in the year
13	How we funded our work
15	Performance against objectives
16	Our future plans
17	Financial management
19	Risk management
20	How we organise our affairs: reference and administrative details
24	Related parties
25	Charity sector governance and partnerships
26	A big thank you
27	Statement of trustee's responsibilities in respect of the trustee's annual report and accounts
29	Independent examiner's report to the corporate trustee of Pennine Care Charitable Foundation
31	Statement of financial activities for the year ended 31 March 2021
32	Balance sheet as at 31 March 2021
33	Notes to the accounts

Foreword by the Chair of the Charitable Funds Committee

Welcome to our Annual Report and Accounts for 2020/21. We are a charity which has as its trustee Pennine Care NHS Foundation Trust (PCFT) and we work for the benefit of NHS patients and their families and carers in five boroughs - Bury, Rochdale, Oldham, Tameside and Glossop, Stockport and the surrounding areas.

We exist to use the Charity's funds to enhance the experience of our patients. Our Charitable Funds committee looks for a direct connection to PCFT's services which go over and above that normally provided by the NHS. The types of expenditure which are routinely paid from Charitable Funds fall into three main areas, namely; enhancing the patient environment, patient specific expenditure and funding of projects. I am delighted to be reviewing a successful year where we raised £172,000 and spent £227,000 to support the care and treatment of our patients. We continue to have as our aim the raising of funds to fulfil our charitable aims and strategy through our close partnership with PCFT. This partnership is key to our success and continues to go from strength to strength.

Throughout this financial year, the COVID-19 pandemic had an impact on the Charity as PCFT changed its operations to focus on managing the pandemic within its different services and we started to work with services to ascertain how we could improve things for staff, patients and their families in response to the pandemic.

Key highlights of our year:

- £164,000 of grants received from NHS Charities Together of which £88,000 has been spent on enhancing the wellbeing of staff, volunteers and patients impacted by COVID-19 including:
 - £27,000 on enhancements to PCFT ward environments including garden, fitness equipment, electrical goods, furniture and sensory enhancements;
 - £21,000 on tablet devices for PCFT wards to aid patient communication with loved ones during lockdown;
 - £15,000 on comfort boxes for frontline clinical staff;
 - £13,000 on 'Thank You Week' grants to all PCFT teams.Plans are in place to utilise the remaining funds received.
- £63,000 of a grant from the Help for Heroes charity spent on the Greater Manchester and Lancashire Military Veterans' Project to help reduce waiting times for treatment for those who previously served within our armed forces.
- £32,000 of a grant from the Thomas Cook Children's Charity spent on enhancements to the service provided by the Manchester Resilience Hub. The Hub was set up in response to the Manchester Arena Attack in 2017, to co-ordinate care and support for thousands of children, young people and adults whose mental health and/or emotional wellbeing was affected.
- £19,000 spent on gym and fitness equipment across a number of PCFT ward environments

Your donations made this work possible and your future donations are the key to our continued success. By improving an individual's mental health today, you contribute towards a happier and more hopeful life for everyone in our communities.

I would like to thank members of the public who fundraise to help PCCF and also the volunteers who sit on the Charitable Funds Committee.

I hope that, like me, you will be inspired by our work and want to be a part of our story. If you would like to donate, details about how to do this are at the end of this report. Please support us, every donation counts.

Daniel Benjamin – Deputy Chair and Non-Executive Director

Trustee arrangements

Pennine Care NHS Foundation Trust (PCFT) is the sole corporate trustee of the charity. The corporate trustee's responsibilities are therefore carried out by PCFT's board of directors. Further details of PCFT's board membership can be found in its annual report and accounts - available at <https://www.penninecare.nhs.uk/annualreports>. The Board is appointed in accordance with PCFT's constitution. During 2020/21 the Board members were:

- Claire Molloy - Chief Executive
- Nicola Tamanis - Executive Director of Finance (from 1st September 2020)
- Professor Nihal Fernando – Executive Medical Director (from 3rd August 2020)
- Clare Parker - Executive Director of Nursing, Healthcare Professionals and Quality Governance / Deputy Chief Executive (Joint) (Deputy Chief Executive from 3rd August 2020)
- Judith Crosby - Executive Director of Service Development and Delivery (acting Executive Director of Finance from 10th August until 31st August 2020)
- Nicola Littler - Executive Director of Workforce
- Keith Walker - Chief Operating Officer / Deputy Chief Executive (Joint) (Deputy Chief Executive from 3rd August 2020)
- Suzanne Robinson - Executive Director of Finance / Deputy Chief Executive (until 9th August 2020)
- Dr Henry Ticehurst - Executive Medical Director / Deputy Chief Executive (until 3rd August 2020)
- Evelyn Asante-Mensah OBE - Chair
- Daniel Benjamin - Non-Executive Director / Deputy Chair (Deputy Chair from 1st November 2020)
- Michael Livingstone - Non-Executive Director / Senior Independent Director (Senior Independent Director from 1st December 2020)
- Dr Julia Sutton-McGough - Non-Executive Director
- Catherine Laverty - Non-Executive Director
- Maqsood Ahmad OBE - Non-Executive Director (from 1st December 2020)
- Claudette Elliott - Non-Executive Director (from 1st November 2020)
- Elizabeth Allen - Non-Executive Director (from 1st December 2020)
- Edward Vitalis - Non-Executive Director (from 1st January 2021)
- Saeed Atcha MBE - Associate Non-Executive Director (non-voting)
- John Scampion - Non-Executive Director (until 31st December 2020)

- Joan Beresford - Non-Executive Director / Deputy Chair (until 31st October 2020)
- Professor Sandra Jowett - Non Executive Director / Senior Independent Director (until 30th November 2020)

As Pennine Care Charitable Foundation (PCCF) has a corporate trustee, it is, in accounting terms, controlled by PCFT and is therefore its subsidiary. Financially, the charity is not material to PCFT, so it is not consolidated into the PCFT's accounts.

PCFT's board as corporate trustee:

- review and approve PCCF's strategic direction;
- re-appoint or appoint members of the charitable funds committee; and
- approve PCCF's annual report and accounts for the year.

All members of the PCFT board are provided with the Charity Commission's guidance: *public benefit: an overview* and *the essential trustee: what you need to know, what you need to do (CC3)* and a summary of what this means for a corporate trustee on a regular basis.

Charitable Funds Committee

The Charitable Funds Committee is constituted by PCFT's board, as corporate trustee, to manage the affairs of PCCF on its behalf and ensure statutory compliance with the Charity Commission regulations. PCFT's board delegate responsibility for the day to day management of PCCF to the Charitable Funds Committee in accordance with PCFT's scheme of delegation and standing financial instructions.

The Charitable Funds Committee meets on a quarterly basis and is chaired by PCFT's Chair. The Committee comprises one Executive member of the board and three Non-Executive members. During 2020/21, the Committee members were:

- Chair (Committee Chair and Non-Executive Director)
- Two Non-Executive Directors (one acts as Deputy Committee Chair)
- Executive Director of Finance
- Assistant Director of Operations
- Head of Financial Services
- Trust Secretary
- Senior representative from Organisational Development
- Communications and Marketing Manager
- Public Governor
- Staff Governor
- Service User/Carer Representative
- Voluntary/Third Sector Representative

Members of the Charitable Funds Committee are selected to give the Charity a good mix of appropriate professional skills and experience – for example, service user/carers, third sector, operational managers and finance.

New members of the Charitable Funds Committee are provided with information on the Charity as part of their induction pack consisting of the governing documents, terms of reference and the Charity Commission's guidance: *public benefit: an overview* and *the essential trustee: what you need to know, what you need to do* (CC3). Appropriate training courses are offered in charity law and administration, and the roles and responsibilities of trustees. The Charity is represented at regular conferences and symposia run by NHS Charities Together and other external training providers.

Who we are

Pennine Care Charitable Foundation (PCCF) is a registered charity (registered number 1055205). We exist to raise funds and receive donations for the benefit of the patients of Pennine Care NHS Foundation Trust (PCFT). By securing donations, legacies and sponsorship, PCCF can fund improvements to services and equipment to make a real difference for patients, their families and the carers who look after them.

Providing both mental health and learning disability services for children and adults from around 200 different locations in five boroughs, Pennine Care NHS Foundation Trust is our key partner in fulfilling our charitable aims.

We would like you to support us in our crucial work so please read on and let us tell you more about ourselves, what we do, what we have achieved and how we go about spending the money given to us.

What we aim to do: our objectives and activities

Our mission

By raising new money and through careful management of our existing funds, PCCF provides a public benefit by making grants to the services within PCFT and the organisations it works with in order:

‘to apply the income, and at its discretion, so far as may be permissible, the capital, for any charitable purpose or purposes relating to the general or specific purposes of Pennine Care NHS Foundation Trust.’

Grants are made in accordance with charity law, our constitution and the wishes and directions of donors. In making grants, we endeavour to reflect the wishes of patients and staff by directing funds towards areas they tell us are most in need. When considering where to focus our attention PCFT’s Board, as corporate trustee, and particularly the members of the Charitable Funds Committee have regard to the Charity Commission’s guidance on public benefit and what this means for PCCF.

Our future plans are to continue to maintain our level of fundraising and work with NHS Charities Together to increase our level of income. This will allow us to enhance the services we provide to our communities to enable us to provide a service above and beyond that offered by the standard NHS proposition.

What we have achieved: highlights from the activities undertaken in the year

Our key aim is to serve the NHS patients of Pennine Care NHS Foundation Trust (PCFT) for the public benefit. By funding improvements to services and equipment we are able to help the NHS body we work with provide care to their patients which goes beyond that which they are funded by the state to provide. By working with the NHS, we assist patients from every walk of life, irrespective of age, race, creed, ethnicity or personal or family financial circumstances. We put this aim into practice by helping the patients, their families and carers, and visitors to the Trust by:

- enhancing the care PCFT can offer through new equipment and building improvements to deliver better facilities
- providing direct support to patients by way of information, networking support and better facilities

We do this through considering a range of requests from our patients and services, funded by you, our generous donors. Highlights from the main work undertaken in the year are detailed below to give you a wider understanding of the difference we can make together to our patients today and in the future.

Reducing waiting times for military veterans who need psychological therapy

The Help for Heroes charity provided a grant to PCCF to support a project to improve waiting times for those military veterans resident in Greater Manchester and Lancashire. The Military Veterans' service provides a specialist, evidenced-based psychological therapy service for veterans. PCCF administer the grant to provide two additional clinical psychologist posts which significantly reduced veterans' waiting time to access treatment such as trauma-focused cognitive behavioural therapy (t-CBT) and Eye Movement Desensitisation Reprocessing (EMDR) to help people overcome the effects of psychological trauma.

This project was implemented over a 3 year period, which ended in this financial year and a total of 172 veterans were seen over the life of the project. The average waiting time as of 30th September 2020 was 10 weeks, compared to the average waiting time at the beginning of the Grant in 2017, which was 20 weeks. Outcomes measures demonstrated that 88% of veterans who completed treatment achieved a significant improvement after their therapy.

Case Study

A veteran had served 12 years in the army and was deployed operationally to the Falklands, Bosnia and Northern Ireland where he incurred physical injuries and significant threat to life. These experiences resulted in significant alcohol problems alongside symptoms of anxiety, hyper-vigilance, nightmares, anger, poor sleep and nightmares.

Initial treatment focussed on stabilisation techniques and psycho-education and work included a Cognitive Based Therapies approach to managing his anger and work around managing nightmares.

The veteran's partner attended a number of the sessions and treatment looked at reclaiming life and work, specifically addressing the client's sense of over-responsibility for others. This work entailed re-establishing values and goals aligned with client's hopes for the future, creating a therapeutic formulation and finishing with maintaining progress and relapse prevention. There were a couple of relapses in alcohol use and this was also addressed.

This client maintained a significant reduction in alcohol consumption and has been able to prioritise his own needs by means of taking time from volunteering to have a day in the week just for himself. This has helped tremendously and has improved sleep, stopped nightmares, enabled a feeling of calm, reduction in hyper vigilance and ability to talk about military memories that, historically, were too difficult.

Improving the lives of those involved in the Manchester Arena attack

The Thomas Cook Children's Charity provided a grant to PCCF to support treatment of children, young people and adults who were targeted at the Manchester Arena attack on 22 May 2017. NHS mental health providers in Greater Manchester, including PCFT, set up the Manchester Resilience Hub as a joint response to the attack. The Hub screen and coordinate the mental health care of any child, young person or adult involved in the attack.

Since 2018, The Thomas Cook Children's Charity has provided monies to fund evidence-based therapy for children, young people and families affected by the Manchester Arena attack where such intervention is clinically indicated but is not available in a timely manner through routinely commissioned NHS mental health services.

Events that had been planned to help prepare people for the impact of the public inquiry into the Manchester Arena attack could not go ahead due to the COVID-19 pandemic and as the public inquiry moves on to examining the events of the night of 22nd May, including the inquest element of the inquiry, it is – sadly – inevitable that further cases will need funding for treatment.

Case Study

A young lady's mother contacted us shortly after the Arena attack in July 2017 stating that her daughter, aged 9, was present at the attack but did not currently require support due to managing well. The family were provided with information on the Hub offer and were invited to screen and attend family events over the years but had not made contact.

In July 2020 the Hub was contacted by a practitioner from a children and adolescent mental health service (CAMHS) where the young lady, now 13, had presented with trauma symptoms related to the Arena attack and had been assessed as needing trauma focused therapy. As there was a wait of over 12 months to access therapy within her local service

the Hub were asked if they could support faster access to treatment.

This patient had been managing well before lockdown; attending school, maintaining friendships and was generally settled, however, when lockdown started, she experienced increased anxiety levels, with a feeling of sadness, and increased periods of tearfulness. Whilst she had had some anxiety regarding being in crowds since the Manchester Arena Attack, this had significantly increased following lockdown, finding being within crowded environments very challenging due to increased noise level, and the sense that she and her family were in danger. There was also an experience of panic attacks, usually triggered by loud noises, along with feelings of dizziness and nausea. It was identified that this triggers thoughts about the attack and the bomb, which then leads to palpitations and shortness of breath and when this happened she gets herself onto the floor and curls up into a ball.

The young lady also described an increase in flashbacks to the Arena Attack following lockdown, saying they were more severe, and left her feeling irritable and angry, making her 'snappy' with friends and family. She described becoming isolative and withdrawn from friendship groups, leading her to spend more time on social media, where she saw reminders of the Arena attack and other terrorist incidents which, in turn, increased nightmares about the attack as well as flashbacks.

The CAMHS service shared their assessment (with the patient and her mother's consent) which was reviewed by a Hub clinician who agreed with the CAMHS recommendation that trauma focused therapy would be beneficial. The Hub located a private qualified and accredited Eye Movement Desensitisation and Reprocessing / Cognitive Behavioural Therapist, whose speciality was working with children and young people. The patient has had two online sessions with the therapist and is engaging well.

The Hub team will continue to liaise with the patient, her mother, the private therapist and her GP until treatment is complete and she is discharged.

COVID-19

The COVID-19 crisis has had a significant impact on our staff and patients during this period. The support from the public has been heartfelt and people have wanted to do their bit to support the NHS in coping with this pandemic. NHS Charities Together is the umbrella organisation representing all NHS charities and they became the focal point for that charitable outpouring of support.

The incredible Captain Sir Tom Moore raised nearly £40 million as part of a national COVID-19 appeal, and thousands of other supporters made personal sacrifices to raise hundreds of thousands of pounds in their own ways. In total, these efforts raised £150 million pounds, the vast majority of which was allocated to the 241 member NHS charities, which includes Pennine Care Charitable Foundation.

We were very grateful to receive these grants and a significant change was that part of these funds were to ensure both staff and patients were supported during the pandemic, whereas pre-pandemic we only supported our patients. Receiving these funds also generated more work for both the charity and the already stretched Trust staff in putting together the plans to spend the monies and also to ensure that we had good governance surrounding them.

Throughout the pandemic, our Charitable Funds Committee continued to meet regularly but online rather than face to face and we ensured that the charity continued to support our

patients and staff.

Improving the experience of our patients and carers across all ages

For 2020/21 expenditure of £23k has been incurred from unrestricted funds and has been used to improve patient welfare in a number of ways including:

- £12k to provide gym equipment at Rhodes Place Rehabilitation Unit and Stepping Hill Hospital;
- £7k to provide a Cardio wall at Tatton Unit, Tameside General Hospital;
- £3k on garden improvements at various PCFT hospital sites; and
- £1k to provide TV and projector equipment at various PCFT hospital sites.

How we funded our work

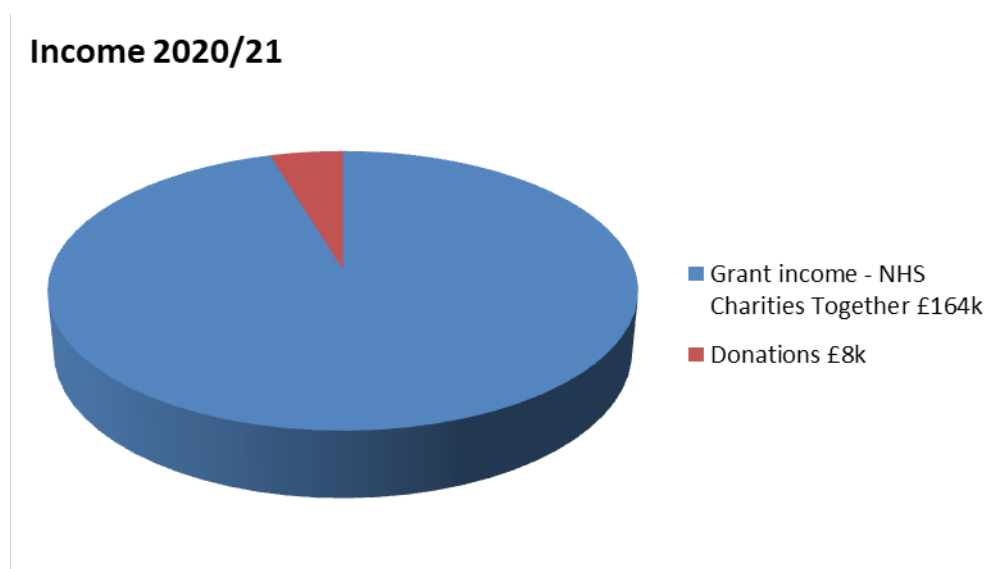
The following figures are taken from the annual accounts. This part of the trustee's annual report comments on key features of those accounts. In this section we firstly explain how we raised the money and then how we spent it.

Money received: £172,000. Money spent: £227,000

PCCF can only continue to support the work of PCFT for as long as we receive the money we need. All of our income comes from grants from other charities and the voluntary efforts of the general public. Overall, we ended the year with £375,000 funds in hand

Money received: sources of funds

The chart below shows our main sources of income during 2020/21.

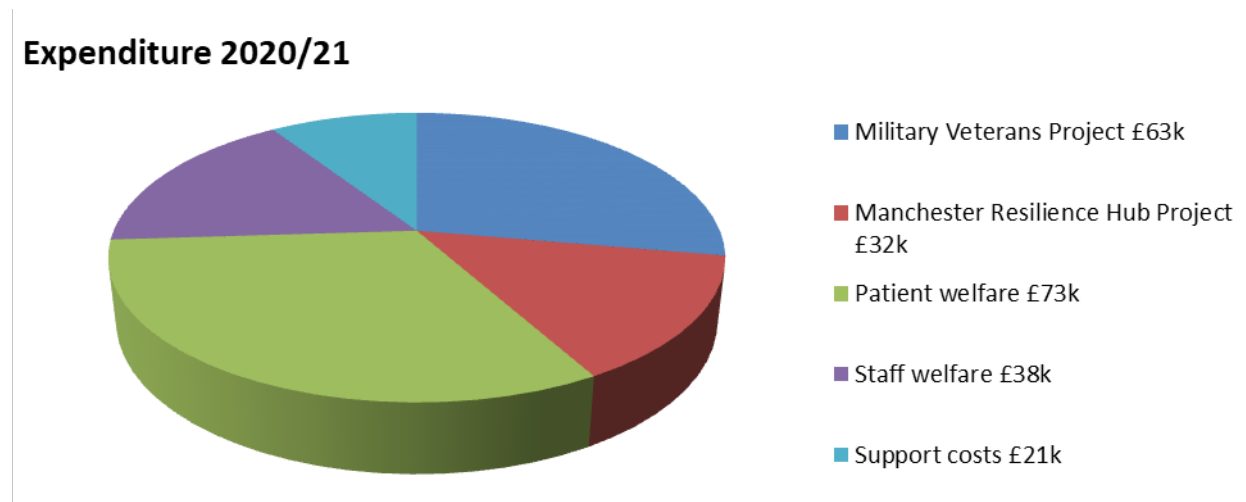


Grant income (£164,000) is our largest source of income for 2020/21, comprising grants received from NHS Charities Together to be used to enhance the wellbeing of staff, volunteers and patients impacted by COVID-19. We are always keen to work with other charities to benefit groups of patients being treated at PCFT.

Donations from the public (£8,000). From a few pence in a collecting box to several hundred pounds from grateful relatives, we are fortunate to receive generous gifts each year towards our work.

Money spent: what we spent the money on

The chart below shows our areas of expenditure during 2020/21.



Our expenditure on charitable activities was made up of three areas:

Project expenditure. We spent £63,000 on supporting a project to improve waiting times for those military veterans resident in Greater Manchester and Lancashire and £32,000 to fund evidence-based therapy for children, young people and families affected by the Manchester Arena attack. See the 'What we have achieved: highlights from the activities undertaken in the year' section in this annual report for further details.

Patient welfare. The majority of patient welfare expenditure, £50,000, was funded by NHS Charities Together grants and items of expenditure included £27,000 on enhancements to PCFT ward environments including gardens, fitness equipment, electrical goods, furniture and sensory enhancements. We spent £21,000 on tablet devices for PCFT wards to aid patient communication with loved ones during lockdown. The remaining patient welfare expenditure, £23,000, was funded from donations and legacies and items of expenditure included £19,000 spent on various gym and fitness equipment and £3,000 spent on garden improvements across a number of PCFT's ward environments

Staff welfare. The staff welfare expenditure was all funded by NHS Charities Together grants and items of expenditure included £15,000 on comfort boxes for frontline clinical staff; £13,000 on Thank You Week grants to all PCFT teams; and £9,000 hardship payments to families affected by COVID-19.

Performance against objectives

Spending the money is only part of the story because we are concerned to achieve value for money. To ensure funds are spent well, applications for funds from the unrestricted general purpose fund and other unrestricted designated funds are considered against a 20-point checklist the Charity has produced which considers the impact of the proposed project and measures against Charity Commission and Healthcare Financial Management Association (HFMA) guidance. We ask applicants for confirmation of what they spent the money on and what difference it made to the clinical care and treatment of our patients. This information informs future grant making policy as well as providing a basis for assessing our performance.

PCCF's Charitable Funds Officer co-ordinates the activities of our supporters both within PCFT and in the wider community on behalf of PCCF. PCCF does not actively fundraise or use professional fundraisers or involve commercial participators. There have been no issues of non-compliance with fundraising standards or any complaints regarding fundraising activity in 2020/21. PCCF welcome fundraising activities on behalf of PCCF. To ensure that fundraising activities are carried out in an appropriate manner, anyone wishing to fundraise must seek approval and formal authorisation from PCCF's Charitable Funds Officer.

PCCF continues to be signed-up to the Fundraising Regulator's Code of Fundraising Practice. The Charity subscribed to the code in October 2019 and we regularly check our processes adhere to the latest guidance to ensure we continue to comply with the Code.

During the year the total donations, legacies and income from fundraising (shown as other trading activities in the Statement of Financial Activities) came to £8,000. The Charitable Funds Committee considers this to be a creditable result against the current difficult economic backdrop and a general swing in the public's giving to support national NHS charities during the national pandemic, as opposed to local NHS charities.

Whilst PCCF do not actively fundraise, if such activities were undertaken, we would benchmark our fundraising activity with our peers through the NHS Charities Together and if appropriate would monitor the comparative success of campaigns and overall fundraising cost to income ratios.

Our future plans

We will achieve our mission by working with PCFT to continue to enhance the patient experience by providing facilities and equipment that are over and above that provided by NHS funding. Our open invitation to the readers of our annual report and accounts is to join with us in our mission to provide these enhancements by making a gift to secure future improvements.

Your support makes these plans possible and to help us please do consider making a donation – our contact details are provided on page 22.

The Trustee and Charitable Funds Committee are due to consider the Charity's future strategy during 2021/22 following charitable funds relating to community services having been transferred out of the Charity in 2019/20. This was as a result of the transfer of these health services from PCFT to other NHS providers.

The Help for Heroes funded support to the Greater Manchester and Lancashire Military Veterans project ended during 2020/21. The focus for 2021/22 will therefore be on continuing to effectively utilise the funding provided by the Thomas Cook Children's Charity to enhance the support provided to Manchester Resilience Hub and to effectively spend monies expected from NHS Charities Together, raised as part of the national response to the COVID-19 pandemic. In addition, following a decision on the Charity's future strategy, the Charitable Funds Committee will review how best to utilise the existing unrestricted funds.

Financial management

Our grant making policy

PCCF makes grants from its unrestricted funds. Within the unrestricted funds, grants are made from the general purpose fund and other designated funds:

General fund

These funds are received by PCCF with no particular expenditure preference expressed by donors. The Charitable Funds Committee invites applications from any service within PCFT, and also from community groups within the communities PCFT serves, where there is a direct connection to the services and patients it cares for. These applications are reviewed quarterly by the Charitable Funds Committee and these grants can be spent once approved by the Committee.

Designated (earmarked) funds

These funds are established for a particular service provided by PCFT or activity nominated for support by the donor. They are overseen by the relevant service managers, who can make recommendations on how to spend the money within the designated area. These recommendations are reviewed quarterly by the Charitable Funds Committee and any grants can be spent once approved by the Committee.

Reserves policy

The Charitable Funds Committee has established a reserves policy as part of its plans to provide long term support to PCFT. The Charitable Funds Committee calculate the reserves as that part of the Charity's unrestricted income funds that is freely available after taking account of designated funds that have been earmarked for the purposes of specific projects. The Charity does not commit to recurrently funded schemes.

The reserves policy requires that sufficient funds are available at the start of each financial year to fund up to 36 months of administration and independent examination costs and to cover other known commitments of the Charity, comprising all schemes approved by the Charitable Funds Committee. This ensures that there is sufficient certainty regarding the resources available with which to promote and manage the Charity's objectives and activities.

As at 31 March 2021, the administration and independent examination costs amount to circa £21,300 per annum. There were no additional commitments. Therefore a minimum reserve of £64,000 is maintained. As at 31 March 2021 the reserves stand at £186,000 and are calculated as follows:

Total unrestricted funds	£197,000
Less designated funds	(£11,000)
Total reserves	£186,000
Less minimum reserve	(£64,000)
Surplus reserves	£122,000

Of these reserves, £64,000 is held in the General Reserve and £122,000 in the Pennine Care General Purpose fund.

The Charitable Funds Committee expects that designated funds will be spent within three years. It therefore regularly reviews the balances held in designated funds against this benchmark unless it has been agreed that a different period is more appropriate based on the reason for the designation. Where the fund has not been spent within three years, the Charitable Funds Committee will determine whether the fund is likely to be committed in the near future and the extent to which there is a continuing need for the particular designated fund. Where it is decided that the designation is no longer necessary or the designated fund has been inactive for more than five years, the funds are closed and transferred to the general fund.

Our financial health: a strong balance sheet

As at 31st March 2021, PCCF's net current assets stand at £375,000 representing cash balances held, plus accrued income (grant income monies owed to PCCF), less trade creditors. Of this £375,000, £196,000 is held in unrestricted funds and £179,000 in restricted funds. See accounts note 15 to the annual accounts for further details.

Investment strategy

The Trustee and Charitable Funds Committee are due to consider the Charity's future strategy during 2021/22, following the charitable funds relating to community services having been transferred out of the Charity in 2019/20, as a result of the transfer of these services from PCFT to other NHS providers.

The Committee has not made any investments during this financial year. There has also not been a formal assessment of the appetite for risk which would be needed to inform a formal investment strategy. All cash balances are currently held in a NatWest business current account which minimises PCCF's exposure to interest rate risk and liquidity risk.

Risk management

As part of the business planning exercise carried out during the year, the Charitable Funds Committee has considered the major risks to which PCCF is exposed. These have reviewed and systems and steps identified to mitigate those risks. Two major risks have been identified as below and arrangements have been put in place to mitigate those risks.

Future levels of income

PCCF is reliant on donations to allow it to make grants to support PCFT services and other related beneficiaries. If income falls, then the Charity would not be able to make as many grants or enter into longer term commitments with the bodies it supports.

Whilst we forecast local donations may decline, the Charitable Funds Committee expects that the COVID-19 pandemic will actually increase nationally co-ordinated donations to NHS charities through organisations such as NHS Charities Together who we have membership with. NHS Charities Together have provided additional grant income of £165,000 during 2020/21 and further grants are anticipated during 2021/22.

Unforeseen changes in the operation of the NHS

The NHS is, by its very nature, subject to national changes in government policy as well as local politically driven decisions. The Charitable Funds Committee has identified this as a risk as it may mean initiatives or healthcare activities supported by PCCF are subject to change from time to time. The Charitable Funds Committee regularly liaises with NHS partners to understand the changes that they are facing at an early stage.

How we organise our affairs: reference and administrative details

The charities

Pennine Care Charitable Foundation (PCCF) is registered with the Charity Commission under the single Registered Number 1055205. There are twelve historic linked charities administered by the trustee, as below. These linked charities hold no assets or liabilities and are effectively dormant as have had no activity for a significant number of years. Therefore all assets, liabilities and activities referred to in this Annual Report and Accounts related solely to PCCF.

Care of the Elderly Charitable Fund (Registered Number 1055205-1)

The governing document is a deed dated 16 July 1996.

Its objects are 'For any charitable purpose or purposes relating to the care of the elderly at Tameside and Glossop Community and Priority Services NHS Trust.'

Adult Mental Health Services Charitable Fund (Registered Number 1055205-2)

The governing document is a deed dated 16 July 1996.

Its objects are 'For any charitable purpose or purposes relating to the adult mental health services at Tameside and Glossop Community and Priority Services NHS Trust.'

Child Health Services Charitable Fund (Registered Number 1055205-3)

The governing document is a deed dated 16 July 1996.

Its objects are 'For any charitable purpose or purposes relating to the child health services at Tameside and Glossop Community and Priority Services NHS Trust.'

Community Services Charitable Fund (Registered Number 1055205-4)

The governing document is a deed dated 16 July 1996.

Its objects are 'For any charitable purpose or purposes relating to the community services at Tameside and Glossop Community and Priority Services NHS Trust.'

Shirehill Hospital Charitable Fund (Registered Number 1055205-5)

The governing document is a deed dated 16 July 1996.

Its objects are 'For any charitable purpose or purposes relating to the Shirehill Hospital at Tameside and Glossop Community and Priority Services NHS Trust.'

Community Psychiatric Nurses Fund (Registered Number 1055205-6)

The governing document is a deed dated 16 July 1996.

Its objects are 'For any charitable purpose or purposes relating to the community psychiatric nurses at Tameside and Glossop Community and Priority Services NHS Trust.'

Tameside General Hospital Charitable Fund (Registered Number 1055205-7)

The governing document is a deed dated 16 July 1996.

Its objects are 'For any charitable purpose or purposes relating to the Tameside General Hospital at Tameside and Glossop Community and Priority Services NHS Trust.'

Cancer Care Charitable Fund (Registered Number 1055205-8)

The governing document is a deed dated 16 July 1996.

Its objects are 'For any charitable purpose or purposes relating to the cancer care at Tameside and Glossop CPS NHS Trust.'

Elderly Mental Health Charitable Fund (Registered Number 1055205-9)

The governing document is a deed dated 16 July 1996.

Its objects are 'For any charitable purpose or purposes relating to the elderly mental health at Tameside and Glossop CPS NHS Trust.'

Woods Hospital Charitable Fund (Registered Number 1055205-10)

The governing document is a deed dated 16 July 1996.

Its objects are 'For any charitable purpose or purposes relating to the child health services at Tameside and Glossop Community and Priority Services NHS Trust.'

Hyde Hospital Charitable Fund (Registered Number 1055205-11)

The governing document is a deed dated 16 July 1996.

Its objects are 'For any charitable purpose or purposes relating to the Hyde Hospital at Tameside and Glossop Community and Priority Services.'

Child and Family Psychiatry Services Charitable Fund (Registered Number 1055205-12)

The governing document is a deed dated 16 July 1996.

Its objects are 'For any charitable purpose or purposes relating to the child and family psychiatry services at Tameside and Glossop Community and Priority Services.'

How to contact us

The Charity office and principal address of Pennine Care Charitable Foundation is:

The Charitable Funds Officer
Pennine Care Charitable Foundation
225 Old Street
Ashton-under-Lyne
OL6 7SR
Tel: 0161 716 3024
Email: pcn-tr.PCF-Charity@nhs.net
Website: <https://www.penninecare.nhs.uk/charitablefoundation>

For fundraising queries please use the contact details above.

The corporate trustee, Pennine Care NHS Foundation Trust's principal address is:

The Chief Executive
Pennine Care NHS Foundation Trust
225 Old Street
Ashton-under-Lyne
OL6 7SR
Tel: 0161 716 3035
Website: <https://www.penninecare.nhs.uk/>

Our staff and advisors

PCCF does not employ any staff directly, but the costs of the Charitable Funds Officer (0.6 whole time equivalent) who is employed directly by PCFT are recharged to PCCF. The Charitable Funds Officer is employed by PCFT on NHS Bank terms and conditions and remuneration is reviewed annually and is increased in accordance with any nationally agreed Agenda for Change pay scale increases. Other staff within PCFT such as finance and communications staff provide their services to support the Charity however these costs are borne by PCFT and not recharged.

The board of PCFT as corporate trustee comprise the key management personnel of PCCF as they are in charge of:

- directing and controlling the charity; and
- overseeing the running and operation of PCCF.

PCFT's board members are either executive members who are employees of PCFT or non-executive members who are remunerated in accordance with PCFT's constitution. None of the board members are specifically paid in relation to PCCF; they give of their time freely. There were no expenses paid to key management personnel by PCCF, as disclosed in note 16.2 to the annual accounts.

The Charitable Funds Committee is also assisted by a number of professional advisors, as detailed below:

Independent Examiners:

Grant Thornton UK LLP
1 Whitehall Riverside
Leeds
LS1 4BN

Legal Advisors:

Hempsons Solicitors
Portland Tower
Portland Street
Manchester
M1 3LF

Bankers:

NatWest Bank
Liverpool City Office
22 Castle Street
Liverpool
M1 3LF

Related parties

PCFT is the corporate trustee of PCCF and is therefore a related party. Board and Charitable Fund Committee members are required to disclose all relevant interests and would withdraw from decisions where a conflict of interest would arise. All related party transactions are disclosed in note 16.3 to the annual accounts.

Charity sector governance and partnerships

PCCF is regulated by the Charity Commission and is a member of the Fundraising Regulator, the self-regulatory scheme for fundraising in the UK. By being a member of the Fundraising Regulator the Board has committed to its principles which are:

- We are committed to high standards
- We are honest and open
- We are clear
- We are respectful
- We are fair and reasonable
- We are accountable

In addition, PCCF is one of over 250 NHS linked charities in England and Wales who are eligible to join the NHS Charities Together organisation. As a member charity we have the opportunity to benchmark our fundraising activity with our peers, discuss matters of common concern and exchange information and experiences and to participate in conferences and seminars which offer support and education for our staff and trustees.

A big thank you

The ability of PCCF to continue its vital support for PCFT is dependent on continued support and donations from the general public. Donations, whether large or small continue to make a difference to PCFT's patients. PCCF also continues to forge strong relationships with members of PCFT staff without whose co-operation the ability to make an effective contribution would be much diminished.

On behalf of the trustee body, the Charitable Funds Committee would like to pay tribute to:

- the members of staff who give of their time out of hours in supporting the work of PCCF, in developing ideas for expenditure and working with us to identify how we can help them care for our services users and carers; and
- our supporters who do so much to encourage others to enrich lives through donations and fundraising activities.

Signed on behalf of the trustee:

Signature:

Name: Daniel Benjamin

Position: Deputy Chair and Non-Executive Director

Date: 15 December 2021

Statement of trustee's responsibilities in respect of the trustee's annual report and accounts

The trustee is responsible for preparing the trustee's annual report and accounts in accordance with applicable law and regulations.

The Charities Act 2011 requires the trustee to prepare financial statements for each financial year. The trustee have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The trustee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, 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;
- state whether the recommendations of the SORP (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. The trustee are has responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustee:

Signature:

Name: Daniel Benjamin

Position: Deputy Chair and Non-Executive Director

Date: 15 December 2021

Intentionally blank

Independent examiner's report to the corporate trustee of Pennine Care Charitable Foundation

I report on the accounts of Pennine Care Charitable Foundation (the "charity") for the year ended 31 March 2021, which are set out on pages 31 to 51.

Independent examiner's statement

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

- 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 Charities Act 2011;
 - to prepare accounts which accord with the accounting records; and
 - to comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a comparison of the accounts with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as corporate 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 statement above.

Respective responsibilities of corporate trustee and examiner

The charity's corporate trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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

Your attention is drawn to the fact that the charity's trustees have prepared the charity's accounts in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) issued in October 2019 in preference to the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005)' issued in April 2005 which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has been withdrawn. I understand that the charity's trustees have done this in order for the charity's accounts to give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Use of this report

This report is in respect of an examination carried out under section 145 of the Charities Act 2011. This report is made solely to the charity's corporate trustee, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustee, as a body, for my work, for this report or for the opinions I have formed.

Gareth D Mills

Gareth Mills, CPFA

Grant Thornton UK LLP
Chartered Accountants

Leeds

4 January 2022

Statement of financial activities for the year ended 31 March 2021

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	2020/21 Total funds £'000	2019/20 Total funds £'000
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	8	-	-	8	11
Charitable activities	-	164	-	164	232
Other trading activities	-	-	-	-	-
Investments	-	-	-	-	-
Other	-	-	-	-	-
Total	8	164	-	172	243
Resources expended (Note 4)					
Expenditure on:					
Raising funds	-	-	-	-	-
Charitable activities	45	182	-	227	314
Other: Transfers to NHS Charities	-	-	-	-	301
Total	45	182	-	227	615
Net income/(expenditure) before investment gains/(losses)					
	(37)	(18)	-	(55)	(372)
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	(37)	(18)	-	(55)	(372)
Transfers between funds	-	-	-	-	-
Other recognised					
Gains and losses on revaluation of fixed assets for the charity's own	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	(37)	(18)	-	(55)	(372)
Reconciliation of funds:					
Total funds brought forward	233	197	-	430	802
Total funds carried forward	196	179	-	375	430

Balance sheet as at 31 March 2021

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	2020/21 Total £'000	2019/20 Total £'000
Fixed assets					
Intangible assets	-	-	-	-	-
Tangible assets	-	-	-	-	-
Investments	-	-	-	-	-
Total fixed assets	-	-	-	-	-
Current assets					
Stocks	-	-	-	-	-
Debtors (Note 9)	2	20	-	22	232
Investments	-	-	-	-	-
Cash at bank and in hand (Note 10)	198	159	-	357	199
Total current assets	200	179	-	379	431
Creditors: amounts falling due within one year (Note 11)	4	-	-	4	1
Net current assets/(liabilities)	196	179	-	375	430
Total assets less current liabilities	196	179	-	375	430
Total net assets/(liabilities)	196	179	-	375	430
Funds of the Charity					
Endowment funds	-	-	-	-	-
Restricted funds (Note 15)	-	179	-	179	197
Unrestricted funds (Note 15)	196	-	-	196	233
Revaluation reserve	-	-	-	-	-
Total funds	196	179	-	375	430

The notes on pages 30 to 48 form part of these accounts

Signed on behalf of the trustee:

Signature:

Name: Claire Molloy
Position: Chief Executive

Date: 15 December 2021

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- with the Charities Act 2011 and
- UK Generally Accepted Practice as it applies from 1 January 2019

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

1.2 Going concern

The Trustee considers that there are no material uncertainties about Pennine Care Charitable Foundation's ability to continue as a going concern. The COVID-19 pandemic has had an insignificant impact on the Charity given the Charity does not actively fundraise or undertake trading activities and receives relatively low levels of voluntary income. There are no material uncertainties affecting the current year's accounts.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2. There have been no changes to accounting policies in the reporting period.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

Notes to the accounts (continued)

Note 2 Accounting policies

2.1 Income

Recognition of income All incoming resources are recognised and included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is probable (more likely than not) that the resources will be received; and
- the monetary value can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

Offsetting There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102

Grants and donations Grants and donations are only included in the SoFA when the general income recognition criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Legacies Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable. Receipt is probable when:

- confirmation has been received from the representatives of the estate(s) that probate has been granted;
- the executors have established that there are sufficient assets in the estate to pay the legacy; and
- all conditions attached to the legacy have been fulfilled or are within the charity's control.

If there is uncertainty as to the amount of the legacy and it cannot be reliably estimated, then the legacy is shown as a contingent asset until all of the conditions for income recognition are met.

Tax reclaims on donations and gifts Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Notes to the accounts (continued)

Contractual income and performance related grants This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer help The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment gains and losses This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. All gains and losses are taken to the SoFA as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening carrying value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening carrying value (or purchase date if later).

Notes to the accounts (continued)

2.2 Expenditure and Liabilities

Liability recognition All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the SoFA. Expenditure is recognised when the following criteria are met:

- there is a legal or constructive obligation committing the charity to pay out resources;
- it is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement; and
- the amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Grants payable Grants payable are payments made to linked, related party or third-party NHS bodies and non-NHS bodies, in furtherance of the charitable objectives of the funds held on trust.

Grant payments are recognised as expenditure when the conditions for their payment have been met or where there is a constructive obligation to make a payment. A constructive obligation arises when:

- the charity has communicated its intention to award a grant to a recipient who then has a reasonable expectation that they will receive a grant; or
- the charity has made a public announcement about a commitment which is specific enough for the recipient to have a reasonable expectation that they will receive a grant; or
- there is an established pattern of practice which indicates to the recipient that the charity will honour our commitment.

The trustee has control over the amount and timing of grant payments and consequently where approval has been given by the Charitable Funds Committee, on behalf of the trustee, and any of the above criteria have been met then a liability is recognised. Grants are not usually awarded with conditions attached. However, when they are then those conditions have to be met before the liability is recognised.

Where an intention has not been communicated, then no expenditure is recognised but an appropriate designation is made in the appropriate fund. If a grant has been offered but there is uncertainty as to whether it will be accepted or whether conditions will be met, then no liability is recognised but a contingent liability is disclosed.

Notes to the accounts (continued)

Support costs Support costs are those costs which do not relate directly to a single activity. These include some staff costs, costs of administration and fees for independent examination of the accounts. Support costs have been apportioned between fundraising costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment are shown in note 5.

Raising funds Costs of raising funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities or the costs incurred in undertaking trading activities in furtherance of the charity's objects. The costs of generating funds would represent fundraising costs together with investment management fees.

Charitable activities Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure include an apportionment of support costs as shown in the relevant accounts note.

Staff Costs The Charity fully reimburses Pennine Care NHS Foundation Trust for the staff costs of the Charitable Fund Officer, who provides administrative and governance support for the Charity. The charge includes employer pension contributions on the NHS Pension Scheme which is an unfunded defined benefit scheme which is accounted for as a defined contribution scheme.

Creditors Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt. Amounts which are owed in more than a year are shown as long-term creditors.

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Basic financial instruments The charity accounts for basic financial instruments on initial recognition at their transaction value. Subsequently they are measured at their fair value as at the balance sheet date. The SoFA includes the net gains and losses arising on revaluation and disposals throughout the year.

2.3 Assets

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year and cost at least £5,000. They are valued at cost. If appropriate, depreciation rates and methods used are disclosed in the relevant accounts note.

Notes to the accounts (continued)

Intangible fixed assets Intangible fixed assets are non-monetary assets that do not have physical substance but are identifiable and would be controlled by the charity through custody or legal rights. They are valued at cost. If appropriate, amortisation rates and methods used are disclosed in the relevant accounts note.

Investments Investments are a form of basic financial instrument. Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

Stocks and work in progress Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

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

Cash and cash equivalents Cash and cash equivalents are cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours.

Current asset investments Current asset investments are those held for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. They are valued at fair value except where they qualify as basic financial instruments.

2.4 Other

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:

- a restricted fund; or
- an endowment fund.

Notes to the accounts (continued)

Restricted funds are those where the donor has provided for the donation or grant to be spent in furtherance of a specified charitable purpose. The restricted funds relate to the Help for Heroes Greater Manchester and Lancashire Military Veteran's Project and the Thomas Cook Children's Charity Manchester Resilience Hub Project

Endowment funds arise when the donor has expressly provided that the gift is to be invested and only the income of the fund may be spent. These funds are sub analysed between those where the trustee has the discretion to spend the capital (expendable endowment) and those where there is no discretion to expend the capital (permanent endowment).

Those funds which are neither endowment nor restricted funds, are unrestricted income funds which are sub analysed between designated (earmarked) funds where the trustee has set aside amounts to be used for specific purposes or which reflect the non-binding wishes of donors, and unrestricted funds which are at the trustee's discretion, including the general purpose fund and general reserve fund.

Related party transactions Pennine Care NHS Foundation Trust is the Corporate Trustee of the charity and is its main grant beneficiary. Grants paid by the charity to Pennine Care NHS Foundation Trust are detailed in note 8. With the exception of the staff costs for the Charitable Fund Officer being recharged from the Trust to the charity, all other management and administrative costs have been incurred and not recharged by the Trust.

None of the members of the Board of Pennine Care NHS Foundation Trust or parties related to them has undertaken any transactions with the charity or received any benefit from the charity in payment or kind. Board members received no honoraria, emoluments or expenses from the charity.

Accounting estimates In the application of the charity's accounting policies, management are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant and the estimates and underlying assumptions are continually reviewed. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that year, or in the year of the revision and future years if the revision affects both current and future years.

Estimates included in this year's financial statements are:

- apportionment of support costs to charitable activities; and
- accrued income including an estimate of the final project outturn position on the Help for Heroes Military Veteran's Project.

Notes to the accounts (continued)

Tax The charity ensures it is a public benefit entity by making grants to Pennine Care NHS Foundation Trust and community groups in the communities the Trust serves. The charity is able to do this through the raising of new money and the careful management of existing funds.

The charity is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

Notes to the accounts (continued)

Note 3 Analysis of Income

		Unrestricted funds	Restricted funds	Endowment funds	2020/21 Total funds	2019/20 Total funds
	Analysis	£'000s	£'000s	£'000s	£'000s	£'000s
Donations and legacies:	Donations and gifts	8	-	-	8	11
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	Other	-	-	-	-	-
	Total	8	-	-	8	11
Charitable activities:	Grant Income - Help for Heroes Greater Manchester and Lancashire Military Veteran's Project	-	(1)	-	(1)	164
	Grant Income - Thomas Cook Children's Charity Manchester Resilience Hub	-	-	-	-	68
	Grant Income - NHS Charities Together	-	165	-	165	-
	Other	-	-	-	-	-
	Total	-	164	-	164	232
Other trading activities:	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Total	-	-	-	-	-
Other:	Other	-	-	-	-	-
	Total	-	-	-	-	-
Total Income		8	164	-	172	243

All income in 2020/21 was unrestricted except for the Charitable Activities Grant Income from Help for Heroes and NHS Charities Together.

The Charity has not received any income from dedicated fundraising activities during 2020/21.

The Charity held no investments during 2020/21.

Notes to the accounts (continued)

Note 4 Analysis of expenditure

Analysis	2020/21				2019/20			
	Unrestricted funds £'000s	Restricted funds £'000s	Endowment funds £'000s	Total funds £'000s	Unrestricted funds £'000s	Restricted funds £'000s	Endowment funds £'000s	Total funds £'000s
Expenditure on raising funds:								
Other	-	-	-	-	-	-	-	-
Total expenditure on raising	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Patient welfare	44	50	-	94	52	-	-	52
Staff welfare	-	38	-	38	-	-	-	-
Military Veteran's Project	-	63	-	63	-	179	-	179
Manchester Resilience Hub Project	-	32	-	32	-	83	-	83
Other	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	44	183	-	227	52	262	-	314
Other:								
Transfers to NHS Charities	-	-	-	-	301	-	-	301
Other	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	301	-	-	301
TOTAL EXPENDITURE	44	183	-	227	353	262	-	615

Other information:

Analysis of expenditure on charitable activities

Activity or programme	2020/21				2019/20			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Patient welfare	50	23	21	94	10	29	13	52
Staff welfare	25	13	-	38	-	-	-	-
Military Veteran's Project	63	-	-	63	179	-	-	179
Manchester Resilience Hub Project	32	-	-	32	83	-	-	83
Other	-	-	-	-	-	-	-	-
Total	170	36	21	227	272	29	13	314

Charitable activities: activities undertaken directly

The activities undertaken directly within the patient welfare and staff welfare charitable activities expenditure for 2020/21 are funded by NHS Charities Together grant income and are to enhance the wellbeing of staff, volunteers and patients impacted by COVID-19

The activities undertaken directly expenditure on the Military Veteran's Project relates to expenditure initially incurred by Pennine Care NHS Foundation Trust and then recharged to the charity. This project is funded by Help for Heroes and aims to improve waiting times for military veterans resident in Greater Manchester and Lancashire, through providing two additional clinical psychologist posts to significantly reduce veterans waiting time to access treatment. The expenditure recharged is a mixture of pay and non-pay costs.

The activities undertaken directly expenditure on the Manchester Resilience Hub Project relates to expenditure initially incurred by Pennine Care NHS Foundation Trust and then

Notes to the accounts (continued)

recharged to the charity. This project is funded by Thomas Cook Children's Charity and funds evidence-based therapy for children, young people and families affected by the Manchester Arena attack where clinical intervention is required but is not available in a timely manner through routinely commissioned NHS mental health services. The expenditure recharged is a mixture of pay and non-pay costs.

Charitable activities: grant funding of activities

The grant funding of activities within the patient welfare expenditure for both 2020/21 and 2019/20 were made in furtherance of the Charities aims to Pennine Care NHS Foundation Trust following approval of funding applications by the Charitable Funds Committee who have delegated authority from the Board of Pennine Care NHS Foundation Trust. The staff welfare expenditure in 2020/21 was 'Thank You Week' grants paid to all Pennine Care NHS Foundation Trust teams which was funded by NHS Charities Together grant income. Further details of the grants made are in note 8.

Other: Transfers to NHS Charities

Pennine Care NHS Foundation Trust transferred the community services below to other NHS providers during 2019/20. As part of these transfers and in line with NHS convention, charitable fund balances relating to these community services have been transferred to the new NHS providers' charitable funds.

During 2019/20 unrestricted charitable funds totalling £124k were transferred to Salford Royal NHS FT General Charitable Fund and £177k to Manchester University NHS Foundation Trust Charity. The Board of Pennine Care NHS Foundation Trust authorised these transfers.

Transferred To	Transfer Date	Service Transferred
Manchester University NHS Foundation Trust	01/10/2019	Community Services (Trafford)
Salford Royal NHS Foundation Trust	01/07/2019	Community Services (North East Sector - Oldham, Bury & Heywood Middleton & Rochdale)
Salford Royal NHS Foundation Trust	01/10/2019	Child Health Information System (Oldham, Bury & Heywood Middleton & Rochdale, Trafford)
Salford Royal NHS Foundation Trust	01/11/2019	Children's Community Services (Heywood, Middleton & Rochdale)

Notes to the accounts (continued)

Note 5 Support Costs

2020/21

	Raising funds £'000s	Patient Welfare £'000s	Staff Welfare £'000s	Other £'000s	Grand total £'000s	Basis of allocation
Salary and related costs	-	17	-	-	17	Apportioned across activities undertaken directly and grants paid in proportion to the value of the direct expenditure/grants paid on unrestricted funds only
Independent examination	-	4	-	-	4	
Membership fees	-	-	-	-	-	
Bank Charges	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	21	-	-	21	

2019/20

	Raising funds £'000s	Patient Welfare £'000s	Staff Welfare £'000s	Other £'000s	Grand total £'000s	Basis of allocation
Salary and related costs	-	11	-	-	11	Apportioned across activities undertaken directly and grants paid in proportion to the value of the direct expenditure/grants paid on unrestricted funds only
Independent examination	-	-	-	-	-	
Membership fees	-	2	-	-	2	
Bank Charges	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	13	-	-	13	

Support costs are allocated between Raising funds and the Charitable activities expenditure types. Support costs are costs that, whilst necessary to deliver the activities, do not themselves produce or constitute the output of the charitable activities. They relate to the strategic and day to day management of the Charity.

Salary and related costs relate to the Charitable Fund Officer who is employed directly by Pennine Care NHS Foundation Trust but whose costs (0.6 whole time equivalent) have been recharged to the Charity. All other management and administrative costs not recognised in the note above have been incurred by Pennine Care NHS Foundation Trust.

Support Costs have been allocated over the charitable activities expenditure categories incurred relating to unrestricted funds. No support costs have been allocated to the charitable activities expenditure incurred on restricted funds (Help for Heroes Military Veteran's Project; Thomas Cook Children's Charity Manchester Resilience Hub Project; and NHS Charities Together Grants). Given that a significant proportion of this expenditure was in the form of grants paid to Pennine Care NHS Foundation Trust, the support costs have been allocated across the grants paid and the expenditure for activities undertaken directly in proportion to the value of the grants paid/direct expenditure.

The Charity does not employ any staff directly.

Notes to the accounts (continued)

Note 6 Fees for examination of the accounts

	2020/21 £'000	2019/20 £'000
Independent examiner's fees	4	-

In 2020/21 and 2019/20 Grant Thornton UK LLP have completed an independent examination of the Annual Report and Accounts. In 2019/20 this was on a pro-bono basis. A full external audit was not required as the charity's gross income and total assets did not meet the threshold for a full audit. No additional advisory or assurance services were provided by Grant Thornton UK LLP.

Note 7 Staff Costs

	2020/21 £'000	2019/20 £'000
Salaries and wages	14	9
Employer social security costs	2	1
Employer pension costs	1	1
Other employee benefits	-	-
Total staff costs	17	11

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

The Charity considers its key management personnel to be the members of the Pennine Care NHS Foundation Trust Board, given that Pennine Care NHS Foundation Trust is the Corporate Trustee of the Charity. The total employment benefits including employer pension contributions of the key management personnel were nil.

Notes to the accounts (continued)

Note 8 Grant making

The Charity does not make grants to individuals. All grants are made to Pennine Care NHS Foundation Trust or other community groups within the communities the Trust serves in furtherance of the Charities aims. The Charitable Funds Committee review funding applications on a quarterly basis against a set approval criteria.

In 2020/21 and 2019/20 all grant support was given to Pennine Care NHS Foundation Trust. The total cost of making grants, including support costs, is disclosed on the Statement of Financial Activities and the actual funds spent on each category of charitable activity is disclosed in note 5.

2020/21

8.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions £'000	Grants to individuals £'000	Support costs £'000	Total £'000
Gym equipment at Rhodes Place Rehabilitation Unit and Stepping Hill Hospital	12	-	11	23
Cardio wall at Tatton Unit, Tameside General Hospital	7	-	6	13
Garden improvements at various hospital sites	3	-	3	6
TV and projector at various sites	1	-	1	2
'Thank You Week' grants paid to all Pennine Care NHS Foundation Trust teams to enhance the wellbeing of staff impacted by Covid-19	13	-	-	13
Total	36	-	21	57

8.2 Grants made to institutions

Names of institution	Purpose	Total amount of grants paid £'000s
Pennine Care NHS Foundation Trust	Patient welfare - see note 8.1	36

2019/20

8.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions £'000s	Grants to individuals £'000s	Support costs £'000s	Total £'000s
To provide 5 'Jolly Trolleys' to help create a pathway of communication for those on various hospital wards living with dementia	21	-	7	28
Garden improvements at John Elliott Unit, Birch Hill Hospital; Butler Green House, Oldham; and Rowan Ward, Royal Oldham Hospital	6	-	2	8
Hire of sports hall for rebound therapy for clients with a complex physical disability	2	-	1	3
Total	29	-	10	39

8.4 Grants made to institutions

Names of institution	Purpose	Total amount of grants paid £'000s
Pennine Care NHS Foundation Trust	Patient welfare - see note 8.3	29

Notes to the accounts (continued)

Note 9 Debtors

9.1 Analysis of debtors

Trade debtors
Accrued income
Prepayments
Other debtors

	2020/21 £'000	2019/20 £'000
	-	-
	21	232
	1	-
	-	-
Total	22	232

For 2020/21 the accrued income is with Help for Heroes for the Greater Manchester and Lancashire Military Veterans' project. For 2019/20 the accrued income is with Help for Heroes for the Greater Manchester and Lancashire Military Veterans' project and with Thomas Cook Children's Charity for the Manchester Resilience Hub project.

Note 10 Cash at bank and in hand

Cash at bank and in hand
Total

	2020/21 £'000	2019/20 £'000
	357	199
Total	357	199

Cash balances are held in an instant access NatWest business current account

Note 11 Creditors

11.1 Analysis of creditors

Accruals for grants payable
Trade creditors
Accruals
Other creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2020/21 £'000	2019/20 £'000	2020/21 £'000	2019/20 £'000
	-	1	-	-
	4	-	-	-
	-	-	-	-
	-	-	-	-
Total	4	1	-	-

The Accruals for grants payable are all payable to Pennine Care NHS Foundation Trust and relate to timing differences between the approval by Charitable Funds Committee and payment of the grants.

The Trade creditors are payable to Grant Thornton UK LLP and are for the independent examination of the Annual Report and Accounts

Notes to the accounts (continued)

Note 12 Other disclosures for debtors, creditors and other basic financial instruments

The Charity is not subject to significant risks on its financial instruments as follows:

Currency Risk The Charity has no exposure to currency rate fluctuations as it operates as a domestic organisation with transactions, assets and liabilities being in the UK and sterling based.

Interest Rate Risk The Charity has low exposure to interest rate fluctuations as holds no borrowings or investments. Cash balances are held in a NatWest business current account which minimises exposure to significant interest rate fluctuations.

Credit Risk The Charity has low exposure to credit risk as debtor balances are either with Pennine Care NHS Foundation Trust or with organisations who have provided project grant funding to the Charity where signed contracts are in place.

Liquidity Risk The Charity is not exposed to significant liquidity risks. The Charity holds no investments and cash balances are held in an instant access NatWest business current account.

The Charity has not provided any financial assets as a form of security.

All items have been recognised at cost or transaction value and there has therefore been no movement in measurement of fair value through the SoFA.

Note 13 Contingent liabilities and contingent assets

13.1 Contingent liabilities

The Charity does not have any contingent liabilities.

13.2 Contingent assets

The Charity does not have any contingent assets.

Note 14 Events after the end of the reporting period

There were no events after the reporting date that require disclosure.

Notes to the accounts (continued)

Note 15 Charity funds

15.1 Details of material funds held and movements during 2020/21

Fund Name	Fund Type	Purpose and Restrictions	Fund balances brought forward £'000	Income £'000	Expenditure £'000	Transfers £'000	Gains and losses £'000	Fund balances carried forward £'000
Pennine Care General Purpose	Unrestricted	Any charitable purpose or purposes relating to the general or specific purposes of Pennine Care NHS Foundation Trust	166	5	(45)	(5)	-	121
Other Funds	Unrestricted	Various designated funds	8	3	-	-	-	11
General Reserve	Unrestricted	Governance costs reserve	59	-	-	5	-	64
Help for Heroes	Restricted	Greater Manchester and Lancashire Military Veterans' Project	64	(1)	(63)	-	-	-
Thomas Cook Children's Charity	Restricted	Manchester Resilience Hub Project	133	-	(32)	-	-	101
NHS Charities Together	Restricted	Enhancing the wellbeing of staff, volunteers and patients impacted by Covid-19	-	165	(87)	-	-	78
Total Funds			430	172	(227)	-	-	375

15.2 Details of material funds held and movements during 2019/20

Fund Name	Fund Type	Purpose and Restrictions	Fund balances brought forward £'000	Income £'000	Expenditure £'000	Transfers £'000	Gains and losses £'000	Fund balances carried forward £'000
Pennine Care General Purpose	Unrestricted	Any charitable purpose or purposes relating to the general or specific purposes of Pennine Care NHS Foundation Trust	256	5	(42)	(53)	-	166
Other Funds	Unrestricted	Various designated funds	313	6	(311)	-	-	8
General Reserve	Unrestricted	Governance costs reserve	6	-	-	53	-	59
Help for Heroes	Restricted	Greater Manchester and Lancashire Military Veterans' Project	79	164	(179)	-	-	64
Thomas Cook Children's Charity	Restricted	Manchester Resilience Hub Project	148	68	(83)	-	-	133
Total Funds			802	243	(615)	-	-	430

Notes to the accounts (continued)

Note 15 Charity funds (continued)

15.3 Transfers between funds

2020/21

Transfer Type	Reason for transfer	£'000
Pennine Care General Purpose Fund to General Reserve Fund (both unrestricted)	To ensure General Reserve Fund balance as per reserves policy of 36 months' administration and audit costs	5

2019/20

Transfer Type	Reason for transfer	£'000
Pennine Care General Purpose Fund to General Reserve Fund (both unrestricted)	To ensure General Reserve Fund balance as per reserves policy of 36 months' administration and audit costs	53

Note 16 Transactions with trustees and related parties

16.1 Trustee remuneration and benefits

Pennine Care NHS Foundation Trust is the Corporate Trustee of the Charity. None of the Board of Pennine Care NHS Foundation Trust nor any persons connected with them have received remuneration from the Charity in 2020/21 or 2019/20.

16.2 Trustees' expenses

Pennine Care NHS Foundation Trust is the Corporate Trustee of the Charity. None of the Board of Pennine Care NHS Foundation Trust received reimbursement for expenses from the Charity in 2020/21 or 2019/20.

16.3 Transactions with related parties

Pennine Care NHS Foundation Trust is the Corporate Trustee of the Charity. The Trust has assessed its relationship with the Charity and determined it to be a subsidiary because the Trust has the power to govern the financial and reporting policies of the Charity, so as to obtain benefits from its activities for itself, its patients and its staff. The Charity is not however consolidated into the Trusts annual accounts on the grounds that it is not material to the Trust.

None of the Board of Pennine Care NHS Foundation Trust, key management staff, or parties related to them undertook any transactions with the Charity in 2020/21 or 2019/20.

Notes to the accounts (continued)

Note 16 Transactions with trustees and related parties (continued)

16.3 Transactions with related parties (continued)

2020/21

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Income	Expenditure	Debtor	Creditor
			£'000	£'000	£'000	£'000
Pennine Care NHS Foundation Trust	Corporate Trustee	Various grants payable for patient and staff welfare approved by the Charitable Funds Committee	0	36	0	0
Pennine Care NHS Foundation Trust	Corporate Trustee	Recharge of salary costs for the Charitable Funds Officer directly employed by Pennine Care NHS Foundation Trust	0	17	0	0
Pennine Care NHS Foundation Trust	Corporate Trustee	Expenditure recharge on the Help for Heroes Military Veteran's Project; Thomas Cook Children's Charity Manchester Resilience Hub Project; and NHS Charities Together Grants	0	170	0	0

2019/20

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Income	Expenditure	Debtor	Creditor
			£'000	£'000	£'000	£'000
Pennine Care NHS Foundation Trust	Corporate Trustee	Various grants payable for patient and staff welfare approved by the Charitable Funds Committee	0	29	0	1
Pennine Care NHS Foundation Trust	Corporate Trustee	Recharge of salary costs for the Charitable Funds Officer directly employed by Pennine Care NHS Foundation Trust	0	11	0	0
Pennine Care NHS Foundation Trust	Corporate Trustee	Expenditure recharge on the Help for Heroes Military Veteran's Project and Thomas Cook Children's Charity Manchester Resilience Hub Project	0	262	0	0