

NATIONAL HEALTH SERVICE

DUDLEY GROUP NHS CHARITY

FINANCIAL STATEMENTS
2018-19

FOREWORD

The Dudley Group NHS Charity funds are registered with the Charity Commission, reference number 1056979 and include funds in respect of The Dudley Group NHS Foundation Trust.

The financial statements for the year ended 31 March 2019 have been prepared in accordance with the requirements in The Charities (Accounts and Reports) Regulation 2008, Charities Act 2011 and the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS102).

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

The main purpose of charitable funds held on trust is to apply income for any charitable purpose relating to the National Health Service wholly or mainly for the services provided by The Dudley Group NHS Foundation Trust.

Signed:



Date:

23/5/2019

Statement of trustee's responsibilities

The trustee are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustee to prepare financial statements for each financial year. Under that law the trustee have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under that law the trustee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and 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 charitable company will continue in business.

The trustee are responsible for keeping 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 provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustee are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the trustees:

Chairman  Date: 23/5/2019
Trustee  Date: 23/5/2019

Independent auditors' report to the trustees of The Dudley Group NHS Foundation Trust Charity

Report on the audit of the financial statements

Opinion

In our opinion, The Dudley Group NHS Foundation Trust Charity's financial statements (the financial statements):

- give a true and fair view of the state of the charity's affairs as at 31 March 2019 and of its incoming resources and application of resources, and cash flows, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law); and
- have been prepared in accordance with the requirements of the Charities Act 2011 and Regulation 8 of The Charities (Accounts and Reports) Regulations 2008).

We have audited the financial statements, included within the Annual Report and Financial Statements (the "Annual Report"), which comprise: the balance sheet as at 31 March 2019; the statement of financial activities for the year then ended, the cash flow statement for the year then ended; and the notes to the financial statements which include a summary of the significant accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities under ISAs (UK) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, which includes the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (UK) require us to report to you when:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the charity's ability to continue as a going concern. For example, the terms on which the United Kingdom may withdraw from the European Union are not clear, and it is difficult to evaluate all of the potential implications on the charity's activities, beneficiaries, suppliers and the wider economy

Reporting on other information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report based on these responsibilities.

Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (UK) require us also to report certain opinions and matters as described below.

Trustees' Report

Under the Charities Act 2011 we are required to report to you if, in our opinion the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements. We have no exceptions to report arising from this responsibility.

Responsibilities for the financial statements and the audit

Responsibilities of the Trustees for the financial statements

As explained more fully in the Statement of trustees' responsibilities set out on page 17, the trustees are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view. The trustees are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We are eligible to act and have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of this report

This report, including the opinions, has been prepared for and only for the charity's trustees as a body in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act (Part 4 of The Charities (Accounts and Reports) Regulations 2008) and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come, save where expressly agreed by our prior consent in writing.

Other required reporting

Charities Act 2011 exception reporting

Under the Charities Act 2011 we are required to report to you if, in our opinion:

- we have not received all the information and explanations we require for our audit; or
- sufficient accounting records have not been kept by the charity; or
- the financial statements are not in agreement with the accounting records and returns.

We have no exceptions to report arising from this responsibility.

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
East Midlands
12 July 2019

Statement of Financial Activities for the year ended 31 March 2019

	Note	Unrestricted Funds £000	Restricted Funds £000	2018/19 Total Funds £000	2017/18 Total Funds £000
Income from:					
Donations and legacies	3	465	71	536	337
Investments	14	50	0	50	49
Charitable activities	4	75	1	76	70
Other	5	4	0	4	2
Total income		594	72	666	458
Expenditure on					
Raising funds	7 & 10	70	2	72	61
Charitable activities:	7				
Purchase of new equipment		152	5	157	295
Staff education and welfare		98	2	100	146
Patient education and welfare		108	14	122	274
Research		12	0	12	60
Building and refurbishment		64	0	64	10
Total expenditure	21	504	23	527	846
Net income/(expenditure)		90	49	139	(388)
Net Gains/(losses) on investments	13	44	0	44	5
Net income/(expenditure) after Gains/(Losses) on investments		134	49	183	(383)
Transfers between funds		0	0	0	0
Net Movement in funds	11	134	49	183	(383)
Reconciliation of Funds					
Total Funds brought forward		1,979	26	2,005	2,388
Total Funds carried forward		2,113	75	2,188	2,005

The notes on pages 7 to 17 form part of these financial statements.

All activities arise from continuing activities. There were no recognised gains or losses after those shown above. The statement is equivalent to the income and expenditure account.

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2018/19

Balance Sheet as at 31 March 2019

	Note	Unrestricted Funds £000	Restricted Funds £000	Total at 31 March 2019 £000	Total at 31 March 2018 £000
Non Current Assets					
Intangible Assets	12	0	0	0	0
Investments	13	1,360	0	1,360	1,316
Debtors over 1 year	15	<u>2</u>	<u>0</u>	<u>2</u>	<u>3</u>
Total Fixed Assets		1,362	0	1,362	1,319
Current Assets					
Debtors	15	10	0	10	13
Cash and cash equivalents	16	<u>773</u>	<u>75</u>	<u>848</u>	<u>714</u>
Total Current Assets		783	75	858	727
Creditors falling due within one year	17	28	0	28	39
Net Current Assets		755	75	830	688
Total Assets Less Current Liabilities		2,117	75	2,192	2,007
Creditors falling due after more than one year	17	4	0	4	2
Provisions for liabilities and charges		0	0	0	0
Total Net Assets		2,113	75	2,188	2,005
Funds of the Charity					
Restricted income funds	18	0	75	75	26
Unrestricted income funds	19	2,113	0	2,113	1,979
Total Funds		2,113	75	2,188	2,005

The financial statements were approved by the Board of Directors and authorised for issue on their behalf by:

Signed:

Date:

23/5/2019

Funds of the Charity comprise Unrestricted Funds £2,113,000 (2017/18 £1,979,000) of which £1,945,000 (2017/18 £1,839,000) have been designated for specific purposes and Restricted Funds £75,000 (2017/18 £26,000). Unrestricted Funds comprise those funds that the trustee is free to use for any purpose in furtherance of the Charity objectives, Restricted Funds are specific appeals for funds or donations where legal restrictions have been imposed by the Donor.

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2018/19

Cash Flow Statement for the year ended 31 March 2019

	2018/19 Total Funds £000	2017/18 Total Funds £000
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	139	(388)
Adjustments for:		
Depreciation charge	0	0
Dividends and interest from investments	(50)	(49)
(Increase)/decrease in debtors	4	2
Increase/(decrease) in creditors	(9)	3
Net cash provided by (used in) operating activities	<u>84</u>	<u>(432)</u>
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	84	(432)
Cash flows from investing activities:		
Dividends and interest from investments	<u>50</u>	<u>49</u>
Net cash provided by (used in) investing activities	50	49
Change in cash and cash equivalents in the reporting period	<u>134</u>	<u>(383)</u>
Cash and cash equivalents at 1 April	714	1,097
Cash and cash equivalents at 31 March	<u>848</u>	<u>714</u>
Analysis of cash and cash equivalents		
Cash in hand	348	214
Notice deposits	<u>500</u>	<u>500</u>
Total cash and cash equivalents	<u>848</u>	<u>714</u>

Notes to the financial statements

1. Accounting Policies

(a) Basis of preparation

The financial statements have been prepared in accordance with The Charities (Accounts and Reports) Regulation 2008, Charities Act 2011 and the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS102).

The charity's major funds held in restricted and unrestricted categories are disclosed in notes 18 and 19.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's financial statements.

(b) Structure of funds

Restricted Funds are those where the donor has provided for the donation to be spent in furtherance of a specific charitable purpose or an appeal for funds where legal restrictions have been imposed by the donor.

Unrestricted funds comprise those funds which the Trustee is free to use for any purpose in furtherance of the charitable objects. The Trustees have set aside part of the unrestricted funds as designated funds to be used for a particular ward or specialty where the donor has specified.

The major funds held in each of these categories are disclosed in notes 18 and 19.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. Individual donations are reviewed for Gift Aid application and duly claimed from H.M.R.C. Gift Aid income is accrued at the year-end if not claimed from H.M.R.C in the financial year.

(d) Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable; this will be once 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.

1. Accounting Policies (continued)

(e) Resources expended and irrecoverable VAT

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 Statement of Financial Activities. Expenditure is recognised when the following Criteria are met:

There is a present legal or constructive obligation resulting from a past event. It is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement.
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 are only made to related 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.

The trustees have control over the amount and timing of grant payments and consequently where approval has been given by the trustees then a liability is recognised.

(f) Allocation of support costs

Support costs are those costs which do not relate to a single activity. These include staff costs, cost of administration, internal and external audit costs and IT support. Support costs have been apportioned between fundraising costs and charitable activities as a percentage of expenditure. The analysis of support costs and the bases of apportionment applied are shown in note 6.

(g) Charitable Activities

Costs of charitable activities include all costs incurred in the pursuit of the charitable objects of the charity. These costs include an apportionment of support costs costs, as shown in note 6, and are apportioned by average fund balance charged to the specific funds.

(h) Fixed asset investments

Investments are stated at market value at the balance sheet date. The Common Investment Fund Units are included in the balance sheet at the closing dealing price at 31 March 2019.

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

1. Accounting Policies (continued)

(j) Intangible assets

Intangible assets are non-monetary assets without physical substance which are capable of being sold separately from the rest of the Charity's business or which arise from contractual or other legal rights. They are recognised only where it is probable that future economic benefits will flow to, or service potential be provided to, the Charity and where the cost of the asset can be measured reliably.

Software

Software which is integral to the operation of hardware e.g. an operating system is capitalised as part of the relevant item of property, plant and equipment. Software which is not integral to the operation of hardware e.g. application software, is capitalised as an intangible asset. Purchased computer software licences are capitalised as intangible non-current assets where expenditure of at least £5,000 is incurred and amortised over the shorter of the term of the license and their useful lives.

Measurement

Intangible assets are recognised initially at cost, comprising all directly attributable costs needed to create, produce and prepare the asset to the point that it is capable of operating in the manner intended by management. Subsequently intangible assets are measured at fair value.

Amortisation

Intangible assets are amortised over their expected useful economic lives in a manner consistent with the consumption of economic or service delivery benefits.

<u>Asset Category</u>	<u>Useful Life (years)</u>
Software Licences	5

(k) Pooling Scheme

An official pooling scheme is operated for investments relating to all Umbrella and Special Charity Funds.

The scheme was registered with the Charity Commission on 7 April 1998.

(l) Cash Flow Statement

The Charity has prepared the financial statements under FRS 102 and provided a statement of cash flow.

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2018/19

2 Related party transactions

As part of the normal course of business, the Charitable Funds undertake a number of transactions with The Dudley Group NHS Foundation Trust. These transactions amount to expenditure of £527,000 (2017/18 £785,000); and a creditor of £20,000 (2017/18 £6,000).

The Charity has also undertaken transactions with HMRC, who as a Government Department are deemed a related party. These transactions amount to income of £3,000 (2017/18 £4,000); and a debtor of £200 (2017/18 £400).

Members of the Charitable Funds Board of Trustees are also members of The Dudley Group NHS Foundation Trust Board. There are appropriate controls in existence to ensure that individual transactions are undertaken independently of these members.

	2018/19		2017/18	
	Turnover of Connected Organisation £000	Surplus (Deficit) for the Connected Organisation £000	Turnover of Connected Organisation £000	Surplus (Deficit) for the Connected Organisation £000
The Dudley Group NHS Foundation Trust	<u>372,704</u>	<u>(911)</u>	<u>352,463</u>	<u>(7,154)</u>

3 Donations and legacies

	Unrestricted Funds £000	Restricted Funds £000	2018/19 Total Funds £000	2017/18 Total Funds £000
Donations from individuals	100	4	104	141
Donations in memoriam	103	0	103	114
Charity Appeal income	0	61	61	11
Legacies	218	0	218	69
Grants	44	6	50	0
Total	<u>465</u>	<u>71</u>	<u>536</u>	<u>335</u>

4 Charitable activities - income

	Unrestricted Funds £000	Restricted Funds £000	2018/19 Total Funds £000	2017/18 Total Funds £000
Fundraiser income	55	1	56	51
Staff Lottery Income	20	0	20	21
Total	<u>75</u>	<u>1</u>	<u>76</u>	<u>72</u>

5 Other income

	Unrestricted Funds £000	Restricted Funds £000	2018/19 Total Funds £000	2017/18 Total Funds £000
Research & Development income	1	0	1	0
Clinical Education Centre - income	3	0	3	2
Total	<u>4</u>	<u>0</u>	<u>4</u>	<u>2</u>

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2018/19

6 Allocation of support costs

	Raising funds	Charitable activities	2018/19 Total Funds	2017/18 Total Funds
	£000	£000	£000	£000
External audit fee	0	7	7	6
Statutory compliance	0	0	0	1
Financial Services	0	10	10	3
Governance	0	17	17	10
Financial Administration	7	16	23	24
Salaries and related costs	0	0	0	0
Miscellaneous costs	0	0	0	0
Bank charges	0	1	1	1
Charity system	0	4	4	4
Total	7	38	45	39

	Unrestricted Funds	Restricted Funds	Total 2018/19 Funds	Total 2017/18 Funds
	£000	£000	£000	£000
Raising funds	7	0	7	2
Charitable activities	38	0	38	37
	45	0	45	39

The allocation of support costs are apportioned using the average balance of each fund and are charged to each fund. Support costs have been apportioned between fundraising costs and charitable activities as a percentage of expenditure as above.

7 Expenditure

	Unrestricted Funds	Restricted Funds	Total 2018/19 Funds	Total 2017/18 Funds
	£000	£000	£000	£000
Raising Funds	70	2	72	61
Charitable activities - expenditure				
Purchase of new equipment	152	5	157	295
Staff education and welfare	98	2	100	146
Patient education and welfare	108	14	122	274
Research	12	0	12	60
Building and refurbishment	64	0	64	10
	434	21	455	785
	504	23	527	846

The total costs for raising funds is £72,000 (2017/18 £61,000) of which £46,000 relates to the fundraiser salary costs (see note 10) and the remaining balance relates to the staff lottery £10,000 (2017/18 £10,000), events and support costs £16,000 (2017/18 £7,000).

8 Auditors' remuneration

The auditors' remuneration of £6,500 (2017/18 £6,300) relates solely to the statutory audit.

9 Trustees' remuneration and benefits

The Trustees' were not paid any remuneration and benefits or reimbursed for any expenditure in 2018/19 (2017/18 nil)

10 Staff costs and emoluments

	2018/19 Total £000	2017/18 Total £000
Salaries and Wages	37	35
Tax & NI	4	4
Pension costs	5	5
	<u>46</u>	<u>44</u>

The staff costs and emoluments of £46,000 (2017/18 £44,000) relate to the fundraiser who commenced in January 2010. There were no other staff costs as the Charity uses the services provided by the NHS Foundation Trust staff, for the administration of the charity (Note 6 Financial Services)

11 Analysis of net movement in funds

	Unrestricted Funds £000	Restricted Funds £000	2018/19 Total Funds £000	2017/18 Total Funds £000
Net movement in funds for the year	134	49	183	(383)
Net movement in funds available for future activities	<u>134</u>	<u>49</u>	<u>183</u>	<u>(383)</u>

12 Intangible assets

Cost or Valuation	Software £000	2018/19 £000	2017/18 £000
Balance at start of year	5	5	5
Additions	0	0	0
Revaluations	0	0	0
Impairments	0	0	0
Disposals	0	0	0
Closing Balance	<u>5</u>	<u>5</u>	<u>5</u>
Accumulated Depreciation			
Balance at start of year	5	5	5
Disposals	0	0	0
Revaluations	0	0	0
Impairments	0	0	0
Charge for year	0	0	0
	<u>5</u>	<u>5</u>	<u>5</u>
Closing Net Book Value	<u>0</u>	<u>0</u>	<u>0</u>

13 Investments

Movement in fixed asset investments:	2018/19 £000	2017/18 £000
Market value at 1 April 2018	1,316	1,311
Less: Disposals at carrying value	0	0
Add: Acquisitions at cost	0	0
Net gain (losses) on revaluation	44	5
Market value at 31 March 2019	<u>1,360</u>	<u>1,316</u>

Fixed asset investments:	Units held as at 31 March 2018	2018/19 Total £000	2017/18 Total £000
Investments in Charinco Common Investment Fund	138,890	263	266
Investments in Charishare Tobacco Restricted Common Investment Fund	549,235	1,097	1,050
		<u>1,360</u>	<u>1,316</u>

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2018/19

14 Investment income

	2018/19 Total £000	2017/18 Total £000
Investments income - Common Investment Fund	44	44
Cash held as part of the investment portfolio	4	5
Interest from Bank Account	2	0
	<u>50</u>	<u>49</u>

	Unrestricted Funds £000	Restricted Funds £000	2018/19 Total Funds £000	2017/18 Total Funds £000
Fixed asset investment	44	0	44	44
Short term investments and cash on deposit	6	0	6	5
	<u>50</u>	<u>0</u>	<u>50</u>	<u>49</u>

Movement in COIF Deposit Fund	2018/19 Total £000	2017/18 Total £000
Value of Deposit Fund at 1 April	0	128
Additions	0	0
Disposals	0	(128)
Value of Deposit Fund at 31 March	<u>0</u>	<u>0</u>

COIF Deposit Fund was closed in December 2017

Movement in Santander Deposit Account	2018/19 Total £000	2017/18 Total £000
Value of Deposit Fund at 1 April	500	900
Additions	4	5
Disposals	(4)	(405)
Value of Deposit Fund at 31 March	<u>500</u>	<u>500</u>

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2018/19

15 Debtors

	2018/19 Total £000	2017/18 Total £000
Debtors under 1 year		
Accrued income	8	7
Prepayments	2	6
Total	<u>10</u>	<u>13</u>
Debtors over 1 year		
Accrued income	0	0
Prepayments	2	3
Total Debtors	<u>12</u>	<u>16</u>

Accrued income of £8,000 (2017/18 £7,000) represents sums owed to the charity by related parties, this mainly consists of accrued investment interest of £4,000.
The prepayments of £2,000 within the year relate to courses for 2019/20. Prepayments over 1 year of £2,000 relates to ECG recorder 5 year maintenance.

	2018/19 Total £000	2017/18 Total £000
16 Cash and cash equivalents		
COIF Charities Deposit Fund	0	0
Government Banking Services	348	214
Santander Fixed Term Deposit	500	500
	<u>848</u>	<u>714</u>

17 Creditors

	2018/19 Total £000	2017/18 Total £000
Creditors: falling due within one year		
Trade creditors	12	27
Accruals	16	12
Total	<u>28</u>	<u>39</u>
Creditors falling due after more than one year		
Accruals	4	2
Total Creditors	<u>32</u>	<u>41</u>

Creditor accruals represent sums owed each year end by the Charity to a related party, The Dudley Group NHS Foundation Trust for costs incurred by the NHS Foundation Trust on behalf of the Charity in the furtherance of the Charity's objects.

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2018/19

18 Analysis of charitable funds - restricted

	Balance 1 April 2018 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2019 £000
Dementia Appeal	13	6	(13)	0	0	6
Children's Appeal	10	7	(5)	0	0	12
Rehabilitation Appeal	1	0	0	0	0	1
Cancer Appeal	2	0	0	0	0	2
Baby Bereavement Appeal Fund	0	59	(5)	0	0	54
	26	72	(23)	0	0	75

Restricted Funds are specific appeals for funds or donations where legal restrictions have been imposed by the donor. The charity has five appeal funds; Dementia Appeal, Childrens Appeal, Rehabilitation Appeal, Cancer Appeal and the Baby Bereavement Appeal.

19 Analysis of charitable funds - unrestricted

	Balance 1 April 2018 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2019 £000
Material funds						
A General Funds - Trust wide	178	11	(31)	0	2	160
B Nursing Directorate	5	0	(5)	0	0	0
C Community General Fund	0	33	(21)	0	0	12
Sub total	183	44	(57)	0	2	172

	Balance 1 April 2018 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2019 £000
Material funds designated						
A Special Care Baby Unit	18	27	(16)	0	0	29
B Maternity & Obstetric Unit	47	2	(7)	0	1	43
C Coronary Care Unit	119	7	(31)	0	2	97
D Gastro Intestinal Unit	35	2	(5)	0	1	33
E Renal Unit	86	13	(7)	0	2	94
F Pathology Directorate	87	2	(9)	0	1	81
G Medical Directorate	695	257	(162)	0	21	811
H Medical Equipment Charity	84	2	(31)	0	2	57
I Cardiology	11	11	(6)	0	1	17
J Rheumatology	107	4	(17)	0	0	94
K Surgical Directorate	279	106	(100)	0	6	291
L Clinical Education Centre	65	5	(16)	0	0	54
M Adult Community Services	59	74	(23)	0	0	110
Others	104	39	(18)	0	5	130
Sub total	1,796	551	(448)	0	42	1,941
Total Unrestricted Funds	1,979	595	(505)	0	44	2,113

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2018/19

20 Commitments

The Charity has the following commitments:

	Unrestricted Funds	Restricted Funds	Total Funds 2018/19	Total Funds 2017/18
	£000	£000	£000	£000
Charitable Projects	0	0	0	0
Capital	0	0	0	0
Other	163	2	165	227
	163	2	165	227

Other commitments relate to minor medical equipment, patients furniture and education for staff.

21 Analysis of total resources expended

Description	2018/19 £000	2017/18 £000
Christmas Expenditure - Patients	4	2
Patients Furniture	24	107
Patient Information/Education	4	7
Patients Miscellaneous	70	138
Medical & Surgical Equipment	143	280
Patients Audio Visual	10	9
Staff Christmas Expenditure	4	3
Staff Expenses	6	5
Staff Books/Journals/Education	8	47
Staff Course Fees	32	46
Staff Retirement/Long Service	3	5
Staff Other	28	21
Staff Educational Rewards	0	0
Study Days provided by Consultants	0	0
Research	11	57
Contribution to Capital	57	9
Support Costs	30	29
Fundraiser Costs	55	49
Staff Lottery Prizes	10	10
Clinical Education Centre Costs	11	12
Governance Costs	17	10
Total	527	846