

Rotherham Doncaster and South Humber



NHS Foundation Trust

Charitable Fund Annual Report and Accounts



For the year ending 31 March 2015

Forward

Welcome to our 2014-15 Annual Report and Accounts for the Rotherham Doncaster and South Humber NHS Foundation Trust Charitable Fund. This document records the activities and Financial Accounts for the financial year 1 April 2014 to 31 March 2015. This year the total income of the funds exceeded one million pounds and as a result a full audit was undertaken by our auditors PriceWaterhouseCoopers and their opinion can be found later in the report.

The Trust is immensely grateful to the many generous and committed individuals, groups and local companies who have helped to raise funds. On behalf of our service users, carers and staff we send our appreciation to everyone who has helped in any way to make this another successful year.

These funds have supported a wide range of charitable and health related activities over the past year and have been used to support

and enhance the experiences of our service users, their carers and our staff.

Following on from last year, we have continued to support a small number of community groups external to the Trust, who provide services to Trust patients, service users or carers. In all cases the Committee has strived to make the best use of the funds in line with our remit as an NHS Charitable Fund and in compliance with the Charities Commission guidelines.

Funds have been provided this past year to support a variety of requests across our geographical footprint. You can read about some of the projects we have been involved in later on in this annual report.

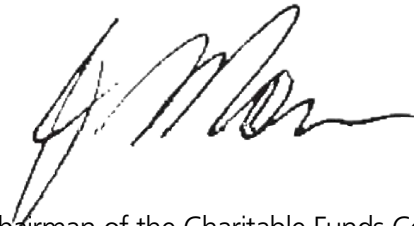
Donations which are not used immediately are invested in accordance with the Charity Commission guidelines ensuring an appropriate financial return is achieved. The

performance of the investments are reviewed regularly and decisions made to protect the value of the portfolio until such time as they are needed to be spent.

As Chair of the Charitable Funds Committee I offer my sincere thanks to everyone who has contributed so generously in time, energy and money to support the Fund.

The Financial statements on pages 15-28 were approved by the Board on August 2015 and signed on its behalf by:

James Marr



Chairman of the Charitable Funds Committee and Non-Executive Director of Rotherham Doncaster and South Humber NHS Foundation Trust.

Lawson Pater



Chairman of Rotherham Doncaster and South Humber NHS Foundation Trust.

Corporate Trustee

The Corporate Trustee presents the Charitable Fund Annual Report, together with the Financial Statements for the year ended 31 March 2015.

The Charity's Annual Report and Accounts for the year ended 31 March 2015 have been prepared by the Corporate Trustee in accordance with the Charities Act 2011 and the Charities (Accounts & Reports) Regulations 2008.

During the period, funds were held for the benefit of the following organisation:

- Rotherham Doncaster and South Humber NHS Foundation Trust

Charitable Funds are available to benefit services in Doncaster, Rotherham, North Lincolnshire, North East Lincolnshire and Manchester.

The Rotherham Doncaster and South Humber NHS Foundation Trust (RDaSH) is the Corporate Trustee of the Charity governed

by law applicable to Trusts, principally the Trustee Act 2000 and the Charities Act 2011.

The members of RDaSH Board of Directors who served during the period 1 April 2014 to 31 March 2015 were as follows:

- Lawson Pater
- James Marr
- Kathryn Smart
- Andrew Law (to 30 September 2014)
- Alison Wright (from 1 December 2014)
- Michael Smith
- Tim Shaw
- Petar Vjestica
- Christine Bain
- Helen Dabbs
- Paul Wilkin
- Dr Nav Ahluwalia
- Rosie Johnson
- Richard Banks

Reference and administrative details

The main charity of Rotherham Doncaster and South Humber NHS Foundation Trust Charitable Fund was registered as Charity 1055641 with the Charity Commission on 9 April 1996.

Charitable funds received by the charity are accepted, held and administered as funds held on trust for purposes relating to the National Health Service and Community Care Act 1990 and these funds are held on trust by the corporate body.

Legal and administration

Principal Office

Rotherham Doncaster and South Humber
NHS Foundation Trust
Woodfield House,
Tickhill Road, Balby
Doncaster DN4 8QN

Bankers

National Westminster
12 High Street
Doncaster DN1 1EJ

Independent Examiner

PricewaterhouseCoopers LLP
Benson House
33 Wellington Street, Leeds
LS1 4JP

Investment broker

Investec Wealth and Investment Ltd
Beech House
61 Napier Street
Sheffield S11 8HA

Solicitors

DAC Beachcrofts LLP
7 Park Square East
Leeds LS1 2LW

Structure, governance and management

The charity's unrestricted fund was established using the Charity Commission's model declaration of trust for an NHS charity.

The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects for each fund. By designating funds, the Trustee respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff.

The charitable funds available for spending are allocated in accordance with the Foundation Trust's divisional management structures. Each allocation is managed by use of a designated fund within the general unrestricted fund. There are two funds within the main charity which are restricted for the benefit of St John's Hospice in Doncaster.

The NHS Foundation Trust Board of Directors devolved responsibility for the on-going

management of the funds to the Charitable Funds Committee, which administers the funds on behalf of the Corporate Trustee.

The Committee is required to:

- Ensure that Charitable Fund resources are appropriately utilised to augment the services and facilities available to the Trust's patients, carers and staff.
- Ensure that the activities of the charity are appropriate to the charity's aim and comply with the Charity Commission's guidance on Public Benefit.
- Work to ensure that the requirements of the Charity Commission and Charities Acts are complied with.
- Ensure that Annual Accounts and an Annual Report are appropriately prepared in the format required.

- Receive and give direction in the development of policies, procedures and administrative arrangements relating to the Trust's Charitable Funds.
- Periodically review the investments held by the Trust's Charitable Funds and to ensure that such resources are being effectively managed.

The Charitable Funds Committee meets up to four times a year and consists of two Non- Executive Directors and two Executive Directors of the Foundation Trust. Those Directors currently serving on the Charitable Funds Committee are shown opposite. The Head of Financial Management and the Charitable Funds Manager who both attend the meetings also support the Committee. Investment brokers and other relevant advisors are invited to attend as required.

Non-executive members of the Trust Board are appointed or re-appointed by

the Governors of the Trust and executive members of the Board are subject to recruitment by the NHS Foundation Trust Board. Members of both the Trust Board and the Charitable Funds Committee are not individual trustees under charity law but act as agents on behalf of the Corporate Trustee.

Under a scheme of delegated authority approved by the Corporate Trustee, the Committee must approve any expenditure over £5,000. Applications below that limit but above £1000 must have the approval of the Executive Director of Finance and applications below £1000 may be approved by the fund holder. Assistant Directors for each division normally act as fund holders for their division and any application from members of staff to spend these funds must be approved by them.

Structure, governance and management

The Executive Director of Finance acts as principal officer overseeing the day to day financial management and accounting for the charitable funds during the year and reports on the activities of the fund at the monthly meeting of the Trust Board members.

The Accounting records and day-to-day administration of the funds are dealt with by the Finance Department located at Tickhill Road, Balby, Doncaster DN4 8QN.



Rosie Johnson
Executive Director
of Workforce and
Organisational
Development



James Marr
Non- Executive
Director and Chairman
of the Charitable Funds
Committee



Tim Shaw
Non-Executive Director



Paul Wilkin
Executive Director of
Finance

Risk management

The Charitable Funds Committee reviews the performance of the fund for the previous three months. Items reported to the Committee include the value of the investments compared with the previous quarter, the balance of cash reserves held throughout the year, the amount of income and expenditure for the quarter and future spending plans. Any potential risks arising

from the report are highlighted in the meeting and discussed.

After each meeting of the Charitable Funds Committee, the Chair presents a report to the Board of Directors in order to update it on the most recent work of the Committee providing assurances and escalating matters for further discussion as necessary.

Objectives and activities

The Charitable Trust's governing document, the Declaration of Trust, incorporates the object or purpose of the Charity which is that:

"The Trustee shall hold the trust fund upon trust 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 National Health Service"

The Charitable Funds Committee takes account of the Charity Commission's guidance on public benefit in setting or reviewing the guidelines for fund advisers who are authorised to spend charitable funds.

Grant making policy

Applications may be made for items which the NHS would not normally fund and these are classified as charitable activities.

Applications from the designated funds for items which the NHS would normally fund but is unable to do so due to funds not being available are classified as a grant payable to RDaSH.

They are approved according to the procedure identified above.

Applications to the General Fund are received

from areas within the Trust which do not have designated funds. These are considered and approved or declined, as appropriate, by the committee.

Grants may also be approved by the committee for specialist charities and patient groups which support the work undertaken by the Trust. In order to make an application these groups must have the support of an RDaSH Senior Manager and be able to show that the grant would benefit the Trust's service users/patients and/or carers.

Reserves

The Trustee has established a Reserve Policy with the intention of avoiding major fluctuations in the amounts of income available for distribution and for unforeseen contingencies.

The policy aims to maintain a minimum balance of funds available for further distribution, equivalent to the actual expenditure in the previous financial year.

The exceptions to this policy are those funds associated with St John's Hospice, where due to higher levels of donations and expenditure a monetary reserve of £100,000 has been agreed.

As the Trustee encourages funds to be expended for charitable purposes, it aims to maintain a level of resources for the remaining funds equivalent to a minimum of twelve months expenditure for the previous financial year.

Money raised and projects supported

Doncaster Community Integrated Services (DCIS)

- **Adults' Services**

Neuro Services spent £369 on insulated mugs. Gardening resources were purchased for patients on Magnolia ward at a cost of £129; and 2 Panasonic Camcorders costing £432 were purchased to enable this equipment to be loaned to family members to record and help diagnose the type of seizure experienced by a patient.

A patient and carer information video was produced at a cost of £4000 on pressure ulcer prevention to complement the 'Sore

Points' information leaflets. This video is available to view on YouTube via a link contained on the RDaSH website.

Equipment was purchased for patient activities on Hazel and Hawthorn wards, costing £187 along with gardening products for patient activities costing £199. Hazel ward received an additional £1599 to purchase garden furniture to provide an outside seating area for patients and £192 was spent on pictures and ornaments to enhance the ward environment.



A donation of £840 made to community nurses was used to purchase tablet dispensers to enable epilepsy patients to manage their medications.

The 'Physio tools' online program bought by Physiotherapy Services to improve patient compliance with exercise programmes and enhance rehabilitation was renewed at a cost of £569.

- **St John's Hospice**

Work was completed on the Hospice in November 2014 to provide a modern, welcoming, comforting and supportive environment for Doncaster's patients facing a life-limiting illness, along with their families, carers and friends and within 2014/15 a total of £1,203,700 had been spent on the scheme.

St John's Hospice received a legacy of £1,400,000 which has enabled it to meet its fundraising appeal target. Despite meeting this appeal target fundraising continues to take place as relationships are maintained between St John's Hospice and its sponsors.

Optima, Marks and Spencer and recruitment consultants Everyone Everywhere chose the Hospice as their charity of the year and various fundraising activities were undertaken; over £1500 was raised from bag packing at M&S and £1,000 was raised at the first Woodfield Business Festival from Everyone Everywhere.

Donations were made throughout the year towards the cost of Complementary Therapy and Arts and Craft sessions for patients.



Older People's Mental Health Services

There was a donation of £750 to Rotherham services from Parkgate and Rawmarsh Charity Ladies' Darts Team.

From a legacy left to Forest Gate, £500 was used for staff training which explored the lived experience of dementia, giving consideration to the emotional impact upon those affected by dementia.

£620 was awarded to the North Lincolnshire Memory Service to set up a Dementia Choir

for service users of the North Lincolnshire Mental Health service to attend with a member of their family or carer.

The production of a short film promoting monthly carer's events held at The Woodlands in Rotherham was awarded £3,000 to be played in the reception areas at The Woodlands to communicate upcoming events.

Forensic Services

£618 was raised from a sponsored walk held in November 2014 for Jubilee Close.



Adult Mental Health Services

Mulberry House, Great Oaks was granted £1600 from an application to the Scunthorpe League of Friends to create a leisure area to enable patients to integrate with each other through shared activities. Games and equipment were purchased with the funds including a pool table and gym equipment and equipment for gardening and artwork projects.

A Summer Fayre was held at the Swallownest Court Hospital site to raise funds for patient activities on the wards and to help teams

integrate within the existing staff as well as improving relations with the local community. A contribution of £200 was provided through Charitable Funds to hire tables and provide banners and bunting.

The North Lincolnshire Options Team launched the Recovery College on 25 July 2014 which involved opening up their courses and those of other agencies in North Lincolnshire to the general public. Catering and a marquee were provided for this event at a cost of £600.



The North Lincolnshire Mental Health Collaborative held a World Mental Health Day in October 2014 to promote collaborative working with local associated partners to enable the support of positive mental health and the positive recovery people make. £600 was spent for the hire of a marquee and refreshments.

A pool table was purchased for Sandpiper Ward at Rotherham at a cost of £858. This replaced the old pool table that was beyond repair.

The Doncaster Early Intervention in Psychosis team ran a 6 week pilot group developing nutritional education, food knowledge and practical cooking skills. A further 6 week follow on course was held, total cost £300.

A pilot project offering benefits advice to patients and carers within the inpatient/ community was set up and delivered by the Kiveton Park Independent Advice Centre. £3000 was awarded to cover costs of one session per week during the first year of operation and feedback on this service to date has been very positive.



Funds held on Trust annual financial statements 2014-2015

The accounts of the Funds Held on Trust by Rotherham Doncaster and South Humber NHS Foundation Trust.

Foreword

These accounts for the year ended 31 March 2015 have been prepared by the Trustee in accordance with Part VI of the Charities Act 1993, the Charities Act 2011 and the Charities (Accounts & Reports) Regulations 2008.

Statutory background

The Rotherham Doncaster and South Humber NHS Foundation Trust Charitable Funds Held on Trust are registered with the Charity Commission and include funds in respect of Doncaster, Rotherham, North Lincolnshire, North East Lincolnshire and Manchester services.

Main purpose of the funds held on Trust

The main purpose of the charity is to apply income for any charitable purpose relating to the National Health Service.

Statement of Trustees' responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees 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 trustees 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 Trustees are required to:

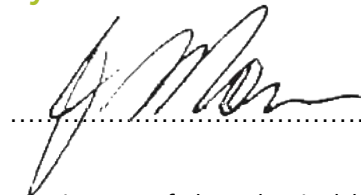
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed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

The trustees 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. 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 trustees 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.

The Trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the financial statements.

By Order of the Trustee



Chairman of the Charitable Funds Committee

27 August 2015

Independent Auditor's Report

Independent auditor's report to the trustee of Rotherham Doncaster and South Humber NHS Foundation Trust Charitable Fund.

We have audited the financial statements of Rotherham Doncaster and South Humber NHS Foundation Trust Charitable Fund for the year ended 31st March 2015, which comprise the Statement of Financial Activities, the Balance Sheet, the Accounting Policies and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement on page 16, the trustees are responsible for the preparation of financial statements which give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

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 (Regulation [24] 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.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and nonfinancial information in the the annual report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2015, 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; 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us 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; or

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

PriceWaterhouseCoopers LLP is eligible to act, and has been appointed, as auditor under section 144(2) of the Charities Act 2011.

Regulation 8 applies to charities other than investment funds or special case charities.

PriceWaterhouseCoopers LLP
Chartered Accountants and Statutory
Auditors
Benson House
33 Wellington Street
Leeds
LS1 4JP

Accounts

Statement of Financial Activities for the year ended 31 March 2015

				2014/15	2013/14
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000	Total Funds £000
Incoming resources					
<i>Incoming resources from generated funds:</i>					
<i>Voluntary income:</i>					
Donations		78	128	206	606
Legacies		1,081	428	1,509	69
Grants receivable:		2	0	2	452
From other organisations		1,161	556	1,717	1,127
Fundraising		7	11	18	10
Investment income	6	16	5	21	21
Total incoming resources		1,184	572	1,756	1,158
Resources expended					
<i>Costs of generating funds</i>					
<i>Charitable activities</i>					
<i>Grants payable:</i>					
To non NHS charitable bodies	2.2	(15)	0	(15)	(9)
To RDaSH NHS FT	2.2	0	0	0	(26)
Patients' Welfare and Amenities	2.1	(113)	(138)	(251)	(121)
Staff Welfare and Amenities		(7)	(10)	(17)	(2)
New Building and Refurbishment		(0)	(988)	(988)	(481)
Subtotal direct charitable expenditure	2.1	(135)	(1,136)	(1,271)	(639)
<i>Cost of generating funds</i>					
Management of Investments		(7)	(1)	(8)	(7)
Cost of fundraising		(1)	(1)	(2)	(1)
Governance costs	3	35)	(5)	(40)	(19)
Total resources expended		(178)	(1,143)	(1,321)	(666)
Net resources expended before other recognised gains and losses		(1,006)	571	435	492
<i>Other recognised gains and losses:</i>					
Gains on revaluation and disposal of investment assets		18	3	21	21
Net movement in funds		1,024	(568)	456	513
Reconciliation of funds					
Fund balances brought forward at 1 April 2014					714
Fund balances carried forward at 31 March 2015					1,227

The notes at pages 22 to 28 form part of this account

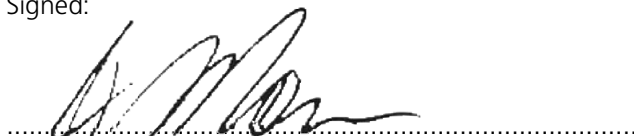
All results derive from continuing operations for the current and prior year
 All gains and losses recognised for the current and prior year are included in the Statement of Financial Activities. There is no material difference between the profit on ordinary activities before taxation and the profit for the financial year stated above and their historical costs equivalents for the current and prior year.

Balance Sheet as at 31 March 20145

				2014/15	2013/14
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000	Total Funds £000
Fixed assets					
Investments	4	529	78	607	594
Total fixed assets		529	78	607	594
Current assets					
Debtors	7	3	0	3	368
Investments	5	976	144	1,120	427
Cash at bank and in hand		10	1	11	6
Total current assets		989	145	1,134	801
Current liabilities					
Creditors amounts falling due within one year	8	(51)	(7)	(58)	(168)
Net current assets		938	138	1,076	633
Total assets less current liabilities		1,467	216	1,683	1,227
Funds of the charity					
Restricted income funds	10.3	0	216	216	784
Unrestricted income funds	10.1	1,467	0	1,467	443
Total charity funds		1,467	216	1,683	1,227
The notes at pages 22 to 28 form part of this account					

The financial statements on pages 20 to 21 were approved by the Charitable Fund Sub-Committee on 12 August 2015 and signed on its behalf by

Signed:



Jim Marr

Chairman of the Charitable Funds Committee

27 August 2015

Notes to the accounts

1 Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2005) issued in March 2005 and applicable UK Accounting Standards and the Charities Act 2011.

Going Concern - These financial statements are prepared on the basis of a going concern.

Accounting Policies - These Financial statements have been prepared using consistently applied accounting policies.

Cash Flow - The Charitable Fund is exempt from Providing a Cash Flow statement.

1.2 Funds structure

Unrestricted funds comprise those funds which the trustee is free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the donor has made known their non-binding wishes or where the trustee, at its discretion, has created a fund for a specific purpose. Restricted funds are those which must be used for a specific purpose as set out by the donor, or by the terms of a public appeal, or are subject to a restriction on the expenditure of capital.

1.3 Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of them can be measured with sufficient reliability.

1.4 Incoming resources from legacies

Legacies are accounted for as incoming

resources either upon receipt or where the receipt of the legacy is virtually certain. This will be once confirmation has been received from the representatives of the estate that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled.

1.5 Resources expended

The Charitable Fund's accounts are prepared in accordance with the accruals concept, and expenditure is recognised when a liability is incurred.

i) Grants payable

Grant payments are only made to related or third party NHS bodies and non-NHS third parties in furtherance of the charitable objectives of the funds. A liability for such grants is recognised when approval has been given by the trustee and the conditions for their payment have been met, or where a third party has a reasonable expectation that they will receive the grant.

ii) Governance costs

Governance costs comprise all costs incurred in the governance of the charity. These include external examination fees, recharges of appropriate proportions of salaries and internal audit fees from the Rotherham Doncaster and South Humber NHS Foundation Trust, where applicable.

iii) Costs of generating funds

The costs of generating funds are those costs attributable solely due to investment management and represent the brokerage charges and investment management fees incurred.

1.6 Irrecoverable VAT

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

1.7 Transfer of funds

Funds may be transferred for administrative purposes but they are kept for the purpose for which the donation was given.

1.8 Fixed asset investments

Fixed asset investments are stated at market value as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity is restricted from making direct investments into companies involved in the manufacture of alcohol or tobacco.

1.9 Short term investments

Short term investments consist of an instant access bank account and a 95 day notice account.

1.10 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 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 the opening market value (or purchase date if later).

1.11 Change in the basis of accounting

There has been no change in the basis of accounting during the year.

1.12 Prior year adjustments

There have been no prior year adjustments.

1.13 Grant making policies

The fund managers have delegated authority from the trustee to decide how the funds may be spent. Grant payments are made from the Rotherham Doncaster and South Humber NHS Foundation Trust Charitable Fund to the Rotherham Doncaster and South Humber NHS Foundation Trust. Grants may be made to other NHS Trusts in order to transfer funds which could more readily be used for their intended purpose by the recipient Trust.

Grants may also be made to external organisations within strict limitations and criteria. In particular it must be to an organisation which is an accredited, properly constituted body which supports RDaSH patients and/or service users or carers, and it must be able to demonstrate that the service it offers provides significant benefit to RDaSH patients, service users or carers.

Expenditure is classified as a grant payable to an NHS body using the principle that the expenditure incurred is of a kind that would normally be funded from revenue monies, but because of lack of revenue it is funded from charitable funds.

Applications from other organisations must have the support of senior RDaSH management and are approved or otherwise at the discretion of the Charitable Funds committee.

1.14 Allocation and apportionment of costs

Costs are apportioned and allocated to the funds on the basis of the average fund balance during the year.

Details of Resources Expended – Charitable Activities

				2015	2014
Note		Unrestricted Funds £000	Restricted Funds £000	Total Funds £000	Total Funds £000
2.1	Grant funded activities				
	Patients' welfare and amenities	0	0	0	20
	Staff welfare and amenities	0	0	0	6
	Other	15	0	0	9
	Activities undertaken directly				
	Patients' welfare and amenities	113	138	251	121
	Staff welfare and amenities	7	10	17	2
	New building and refurbishment	0	988	988	481
	Total	135	1,136	1,271	639

Grants made to institutions

		2015	2014
Note		Aggregate Amount Paid £000	Aggregate Amount Paid £000
2.2	Name of recipient and number of grants		
	Rotherham Doncaster and South Humber FT	0	26
	Other institutions (1)	15	9
	Total	15	35

Details of Resources Expended – Other

				2015	2014
Note		Unrestricted Funds £000	Restricted Funds £000	Total Funds £000	Total Funds £000
3	Governance costs				
	Financial Administration (bought in from Rotherham Doncaster and South Humber NHS Foundation Trust)	11	2	13	14
	Financial Administration (other)	21	2	23	1
	External Audit	3	1	4	4
	Total	35	5	40	19

Analysis of Fixed Asset Investments			
		31 March 2015	31 March 2014
Note		£000	£000
4.1	Fixed asset Investments		
	Market value at 1 April	594	580
	Less: Disposals at carrying value	(48)	(53)
	Add: Acquisitions at cost	39	46
	Net gain/(loss) on revaluation	22	21
	Market value at 31 March	607	594
	Historic cost at 31 March	457	455
	There is no investments that are greater than 5% of the investment portfolio.		
4.2	Market value at 31 March		
	Equities	333	321
	Fixed Interest	29	211
	Alternative Assets	37	34
	Property	208	23
	Cash held as part of the investment portfolio	0	5
	Total	607	594

Analysis of Short Term Investments and Deposits			
		31 March 2015	31 March 2014
Note		£000	£000
5	Investments and deposits		
	Instant access bank account	1,020	327
	95 Day Notice Account	100	100
	Total	1,120	427

Analysis of Gross Income from Investments			
		31 March 2015	31 March 2014
Note		£000	£000
6	Investment income		
	Investments listed on Stock Exchange	20	20
	Other Investments	1	1
	Total	21	21

Analysis of Debtors

	31 March 2015	31 March 2014
Note	£000	£000
7		
Amounts falling due within one year:		
Other debtors	<u>3</u>	<u>368</u>
Total debtors falling due within one year	3	368

Analysis of Creditors

	31 March 2015	31 March 2014
Note	£000	£000
8		
Amounts falling due within one year:		
Other creditors	<u>42</u>	<u>30</u>
Accruals and deferred income	<u>16</u>	<u>138</u>
Total creditors falling due within one year	58	168

Trustee's Remuneration

Note

- 9 Rotherham Doncaster and South Humber NHS Foundation Trust is the corporate trustee of the charitable fund. Responsibility for the day to day management of the charitable fund is delegated by the trustee to a charitable funds sub committee comprised of members of the NHS Trust's Board of Directors. There is an agreed arrangement not to charge the charitable fund a proportion of the costs of the Trust Board Members who sit on the Charitable Fund Committee.

Analysis of Funds

Note

10 Details of Material Funds								
10.1	Unrestricted Funds	Balance 31 March 2014 £000	Incoming Resources £000	Resources Expended £000	Grants Receivable £000	Grants Payable £000	Other Transactions £000	Balance 31 March 2015 £000
	Undesignated (General Fund)	71	1	(13)	0	(15)	0	46
	Material designated funds	200	1,158	(119)	0	0	0	1,246
	A St John's Hospice	57	4	(9)	0	0	0	54
	B Community Services (Adult Division)	48	5	(7)	0	0	0	48
	C Older Adult Mental Health Division	30	0	(3)	0	0	0	29
	D Learning Disabilities Division	19	12	(6)	2	0	0	29
	E Adult Mental Health Division	18	2	(6)	0	0	(35)	15
		<u>443</u>	<u>1,182</u>	<u>(163)</u>	<u>2</u>	<u>(15)</u>	<u>0</u>	<u>1,467</u>
10.2	Name of Fund	Description of the nature and purpose of each fund						
	A St John's Hospice	Care of the terminally ill and provision of palliative care services						
	B Community Services (Adult Division)	To support the provision of long term care and community services to adults						
	C Older Adult Mental Health Division	To support the treatment and care of patients within the Older Adult Mental Health Division						
	D Learning Disabilities Division	To support the treatment and care of patients within the Learning Disabilities Division						
	E Adult Mental Health Division	To support the treatment and care of patients within the Adult Mental Health Division						
10.3	Restricted Funds	Balance 31 March 2014 £000	Incoming Resources £000	Resources Expended £000	Grants Receivable £000	Grants Payable £000	Other Transactions £000	Balance 31 March 2015 £000
	St John's Hospice	281	1	(263)	0	0	2	21
	St John's Hospice Development Appeal	503	522	(876)	0	0	1	150
	MHSOP-Forest Gate	0	23	(1)	0	0	0	22
	LD-John Street	0	26	(3)	0	0	0	23
	Total	<u>784</u>	<u>607</u>	<u>(1,143)</u>	<u>0</u>	<u>0</u>	<u>3</u>	<u>216</u>
10.4	Name of Fund	Description of the nature and purpose of each fund						
	St John's Hospice	This fund represents a number of separate legacies which were bequeathed for St John's Hospice. Sufficient funds are available to allow the restriction to be complied with. The main purpose of St John's Hospice is for the care of terminally ill patients and the provision of palliative care services.						
	St John's Hospice Development Appeal	A development scheme is underway which will improve and update St John's Hospice in Doncaster, and is mainly being funded by a Department of Health grant, support from the Doncaster Cancer Detection Trust and existing charitable funds. An appeal has been launched to raise the additional funds needed to cover the balance of the project and to supply items such as new furnishings for the building when it is completed.						

11 Reserve policy

The Trustee has established a Reserve Policy with the intention of avoiding major fluctuations in the amounts of income available for distribution and for unforeseen contingencies. The policy aims to maintain a minimum balance of funds available for future distribution, equivalent to the actual expenditure in the previous year. The exceptions to this policy are those funds associated with St John's Hospice, where due to higher levels of donations and expenditure a monetary reserve of £100,000 has been agreed. As the Trustee encourages funds to be expended for charitable purposes it aims to maintain a level of resources for the remaining funds equivalent to a minimum of twelve months expenditure for the previous financial year.

12 Related party transactions

The charity has provided funding to the Rotherham Doncaster and South Humber NHS Foundation Trust for approved expenditure made on behalf of the charity. This funding amounted to £0 (2013/14: £26,138) and is included in grants payable to NHS bodies as detailed in Note 2.2. The members of

the Charitable Fund Committee are also members of the Rotherham Doncaster and South Humber NHS Foundation Trust, Trust Board.

During the year none of the members of the NHS Trust Board or senior NHS Trust staff or parties related to them were beneficiaries of the charity.

Transactions relating to administration charges paid to Rotherham Doncaster and South Humber NHS Foundation Trust for services provided throughout the year amounted to £12,864.

13 Tax exemptions

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.

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