

County Durham and Darlington NHS Foundation Trust Charity Annual Report and Accounts 2022/23



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Chair's Foreword

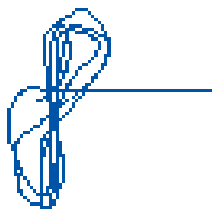
This is my first introduction to our CDDFT Charity Annual report. I took over as Chair of the Charitable Funds Committee at the end of February 2023, following the retirement of Jenny Flynn, our Chair for many years and Professor Richard Scothon being appointed as Chair of the entire Trust.

This year, we have continued to support the wider patients and staff of the Trust with recovery from the pandemic and working out into our communities and schools to support wellbeing. We have been very fortunate to obtain a grant from NHS Charities Together to use for our work on Health Inequalities to support some of our more highly deprived populations.

Our staff and communities really do go the extra mile to fundraise and make donations to the Charity so that we can continue to provide support.

It is a real privilege to see how hard the Charity Team work to raise funds for all the work we do – many thanks to Pat Chambers our Charity Fundraising Manager, Philippa, our support officer, Claire and Shaun who look after our finances and the communications team.

There are so many thanks to all involved and I am really looking forward to where we go next as we start to revise our strategy to take us into the next few years.



Kathryn Featherstone

Chair, Charitable Funds Committee



Chief Executive Introduction

I am delighted to introduce the annual report of our CDDFT NHS Charity for the year 2023/24. This report provides an overview of the incredible work that our charity has accomplished over the past year, thanks to the unwavering support and generosity of our donors, local businesses and communities.

As Chief Executive of County Durham and Darlington NHS Foundation Trust, I am constantly reminded of the vital role that our charity plays in enhancing the care and support provided to patients across our hospitals and local communities. The funds raised by our charity have had a direct impact on the lives of many, enabling us to invest in innovative medical equipment, enhancing patient services and patient experience in a number of ways.

Throughout the pages of this report, you will find inspiring stories of individuals who have generously supported our charity and the impact of this kindness. From funding new equipment to helping create improved facilities and environments, our charity has made a tangible difference to how we as CDDFT can successfully deliver our vision and mission.

I would like to express my deepest gratitude to all our donors and volunteers who have contributed their time, resources, and expertise to our cause. Your dedication and commitment have been instrumental in our ability to provide safe, compassionate and joined up care to those who need it most.

I would also like to acknowledge the hard work and dedication of our charity team. Their efforts in organising fundraising events and managing donations are supporting the growth and development of our charity so that we can do even more in the future.

Looking ahead, we are committed to continuing our mission of safe, compassionate and joined up care. We will strive to build on the achievements of the past year and explore new opportunities to make a lasting impact on the lives of patients and their families.

Once again, I extend my heartfelt thanks to all our supporters for their unwavering commitment to our charity. Together, we can make a difference and ensure that every patient receives the care and support they deserve.

Sue Jacques

Chief Executive

Reference and Administrative Details

The County Durham and Darlington NHS Foundation Trust Charitable Fund is registered with the Charity Commission in accordance with the Charities Act 2011 (Registration number 1053467). This is the umbrella charity under which all individual funds are registered. The notes to the accounts distinguish the types of fund held and disclose separately all material funds.

Funds received by the Charity are administered as funds held on trust for purposes relating to the health service in accordance with the National Health Service Act 1977 and National Health Service and Community Care Act 1990. The County Durham and Darlington NHS Foundation Trust is the Corporate Trustee of the Charity as governed by the law applicable to Trusts, principally the Trustee Act 2000 and also the law applicable to Charities, the Charities Act 2022.

The principal office of the Corporate Trustee is as follows:

Principal Office

Trust Headquarters

Memorial Hospital

Hollyhurst Road

Darlington

DL3 6HX

The professional advisors of the Corporate Trustee are as follows:

Banker

GBS National Westminster

PO Box 64388

2 Devonshire Square

London EC2P 2GR

Investment Manager

Brewin Dolphin

Time Central

32 Gallogate

Newcastle upon Tyne NE1 4SR



Internal Auditor

Audit One
Tanfield Lea Business Centre
Tanfield Lea
Stanley
Co. Durham
DH9 9DB

External Auditor

Mazars LLP
The Corner
Bank Chambers
26 Mosley Street
Newcastle Upon Tyne NE1 1DF

Solicitor

Ward Hadaway
Sandgate House
102 Quayside
Newcastle upon Tyne NE1 3DY

Structure, Governance and Management

The Charity has a Corporate Trustee, County Durham and Darlington NHS Foundation Trust, with the members of the Trust Board responsible for its governance.

The members of the Trust Board who served during the financial year and to the date the annual report and accounts were signed were as follows:

Professor Paul Keane OBE	- Chairman (until 28 February 2023)
Professor Richard Scothon	- Non-Executive Director (until 28 February 2023)
	- Chairman (effective from 1 March 2023)
Sue Jacques	- Chief Executive
Noel Scanlon	- Executive Director of Nursing
Jeremy Cundall	- Executive Medical Director
Carole Langrick	- Executive Director of Operations (until 29 July 2022)
Lorraine Nelson	- Executive Director of Operations (effective from 25 July 2022)
David Brown	- Executive Director of Finance
Jenny Flynn	- Non-Executive Director (until 30 September 2022)
Kathryn Featherstone	- Non-Executive Director (effective from 1 October 2022)
Paul Forster-Jones	- Non-Executive Director (resigned 31 st May 2023)
Dr Shirley Crawshaw	- Non-Executive Director (effective from 1 March 2023)
Michael Bretherick	- Non-Executive Director
Steve Crosland	- Non-Executive Director
Lisa Quinn	- Non-Executive Director (effective from 1 June 2023)

Members of the NHS Foundation Trust Board are not individual trustees but act as agents under charity law on behalf of the Corporate Trustee. Non-Executive members of the Board are appointed by the Trust Council of Governors and Executive members are subject to recruitment by the NHS Trust Board.

The Corporate Trustee effectively delegates the day-to-day operations of the Charity to a dedicated Charity Team reporting to the Head of Communications and to a dedicated finance team reporting to the Director of Finance.

In addition, the Charitable Funds Committee meets quarterly in order to:

- Oversee the work of the Charity and Finance teams charged with the day to day operations of the charity
- Ensure that best practice is followed in the conduct of the Charity's business and that all legal and policy requirements are fulfilled.
- Review the performance and adherence to policy of the investment portfolio.
- Approve items of expenditure which exceed the limits delegated to fund-managers.
- Ensure that best practice is followed and all legal and policy requirements are fulfilled.
- Provide guidance and direction to the Corporate Trustee and fund-managers.

The Audit Committee is required to:

- Review the Annual Accounts and Governance Report.
- Review the on-going work of internal audit during the year.
- Review the findings of the external audit.

Maintenance of the accounting records and general administration of the Charity are carried out by staff in the NHS Trust's Finance Directorate offices.

Individual fund advisors are delegated the responsibility for the use of designated funds within the limits set by NHS Trust's standing orders, standing financial instructions and scheme of delegation. Fund-advisors are clinical directors and managers, medical consultants, heads of department, and ward sisters.

Objectives

Our aim:

The Corporate Trustee shall hold the charitable funds upon trust to apply the income, and using discretion insofar as may be permissible, the capital, for any charitable purpose or purposes relating to the National Health Service wholly or mainly for the services provided by County Durham and Darlington NHS Foundation Trust.

Our Vision

We strive to make a real difference by providing additional equipment, services and amenities for our patients, our visitors and our staff which go beyond the NHS budget to enhance care and experience.

We will work hard with the Trust to develop and fund innovative and exciting projects that make a real difference to the lives of our patients, their families and the staff that take care of them.

By 2026 we will demonstrate that the Charity has been a key enabler of enhancing healthcare and experience across County Durham and Darlington.

**Our Mission is to support County Durham and
Darlington NHS Foundation Trust to provide safe,
compassionate and joined-up care**

Our Strategic Objectives

1. Enhance patient care and experience
2. Support our workforce to be the best they can and provide the best possible care
3. To be financially sustainable, responsive, and well governed that values and develops our staff, actively practicing the principles of equity, diversity, and inclusion

In addition there are also funds that have a more specific purpose, either by legal restriction or trustee designation, for the benefit of patients within individual services or centres of care.

In essence, the Charity is concerned with enhancing the care and experience for patients and staff across both acute and community sectors in County Durham and Darlington. That includes the Trust's main hospitals in Durham, Darlington and Bishop Auckland, and a wide range of community hospitals and health centres. It also includes the Trust's community services some of which is delivered within the homes of patients and nursing homes.

Public Benefit

The charity exists to support patient care and wellbeing through the services provided by County Durham and Darlington NHS Foundation Trust (CDDFT). The Trust is an ambitious organisation with a strategy focussed on 'our patients matter' and delivering the Trust's vision to provide care which is 'right first time, every time' for the populations it serves.

The NHS is operating within an increasingly challenging financial environment and therefore to support the Trust's ambitions a more proactive approach to the Trust's Charity was adopted in 2018/19, and this has continued to develop and grow through the following years including 2022/23. Engagement on developing a forward-looking five year strategy began in 2022/23 and will be finalised and formalised in 2023/24.

Our charitable activities focus on providing a public benefit by the advancement of health and the saving of lives within the whole population served by CDDFT. They seek to improve healthcare services and facilities above and beyond what is

expected from the NHS and are achieved through the encouragement of charitable giving and effective management of the charity and its grant-making activities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.



A welcome from Charity Manager, Pat Chambers

This year has continued to be challenging but throughout we have been able to help enhance patient care and wellbeing with investment into equipment, innovation and a whole host of things that help give comfort to patients and their families.

From furniture, fridges, microwaves and TVs, through to innovative occupational health videos, the patient is at the forefront of our decision making. We have funded colourful murals transforming spaces, provided seminar equipment and supported a whole range of educational and development courses for our staff.

We were instrumental in the beginning the development of a new Organ Donation Memorial at University Hospital of North Durham. This memorial will ensure we can create a lasting memory to those patients whom, in dying, generously gave life to so many others through organ donation. We thank them all and hope this memorial will inspire so many other people to register to be an organ donor.

We have helped with the purchase and provision of toys to children's wards and clinics across the Trust. We've provided neo natal admission bags, through to the funding of portable oximeters, a device that measures the colour changes of the nail bed with infrared light. The light estimates the oxygen saturation of blood that is flowing through the tissue. This provides our staff with critical information about their patient's oxygenation, particularly when chronic breathing conditions have affected the patient's oxygen levels and is now being used by our community teams.

We are especially proud to have co-funded our Prince Bishops Hospitals Radio to help them transition into new technology using DAB radio, protecting this service for the future and enabling patients and families to stay connected through the power of radio.

Our support has been well received with a sample of the feedback through case studies shown in this report.

We couldn't do what we do without the wonderful support of our communities, so a huge thank you to those inspirational individuals and groups who go above and beyond to help us so what we do. Thank you also to local businesses who pledge their support through Corporate Partnership and then go on to do the most amazing things such as climb Kilimanjaro for us, or throw themselves out of an aircraft, or take on the Great North Run or join us on one of our golf days – thank you all for your continued support.

If, when reading this, you too feel inspired to help us support our hospitals and communities in County Durham & Darlington, please contact us by emailing cddft.charity@nhs.net or donate using the QR code below.



Fundraising, Donation and Grant Funding Highlights of 2022/23

Thank you

To our dedicated staff, resilient patients, and the communities we serve, this is a token of our appreciation for your unwavering support.

To Our Exceptional Staff:

Our NHS Trust is not just an organisation; it's a family—a family of compassionate and dedicated healthcare professionals who put their heart and soul into their work every day. To our doctors, nurses, support staff, administrators, and everyone who plays a part in delivering care, we thank you for your tireless efforts.

This year, you faced continuing challenges, and yet, you stood firm, providing care, comfort, and hope to our patients. Your commitment to excellence has not only saved lives but also touched hearts. You are the true embodiment of the Trust's values, and for that, we are immensely grateful.

To Our Resilient Patients:

Patients are at the heart of everything we do. Your strength, resilience, and trust in our healthcare professionals are the pillars upon which we build our commitment to excellence.

Your feedback and insights have been invaluable in shaping our services, ensuring that they are patient-centred and of the highest quality. You are not just recipients of care; you are partners in our journey toward better healthcare.

To Our Supportive Communities:

Our hospitals and community settings are not just buildings; they are a vital part of the communities they serve. To our local communities, your unwavering support has been a source of strength and motivation. From fundraising efforts to acts of kindness, your involvement has made a significant impact on patient care and experience.

You are the foundation upon which we stand, and we are profoundly grateful for your continued trust and partnership. Together, we are not just healthcare providers; we are a united force for the well-being of all.

A Year of Progress and Unity:

Over the past year, we have witnessed remarkable progress in enhancing patient care and experience. It's a testament to the collective effort, resilience, and unwavering commitment of our staff, patients, and local communities.

As we move forward, we hope to continue building more connections and further strengthening those existing ones so that together, we can continue to make a real difference in healthcare, ensuring that every patient receives the safe, compassionate and joined-up care and support they deserve.

In Conclusion:

In healthcare, gratitude is not just a feeling; it's a call to action. It inspires us to strive for excellence, to support one another, and to continue our mission of providing safe, compassionate and joined-up care across County Durham and Darlington.

To our staff, patients, and communities, thank you for your dedication, support, and compassion. Together, we are making a real difference, one act of kindness, one moment of care, and one day at a time.

Just some of the ways we have seen this difference taking place over the past year, have included:

Sensory Aids Funding Application for ITU

Feedback from #TeamCDDFT Physiotherapist:

Thank You for the sensory mats they are great. The mats have allowed us to commence and progress manual dexterity and cognitive processing of our long term ITU patients. Due to prolonged ITU treatments our patients can have quite serious ITU acquired weakness and delirium. These mats really help patients to practice these fine motor skills while improving their cognition and sequencing particularly following a stroke. They also help relieve some of the boredom in hospital and can distract those patients that can become agitated.

In the case of one patient, once clinically more stable and, whilst still on ventilator support, they were keen to commence their rehab journey. They had specifically asked for something to help their hands and give them more activities to do

independently (nursing staff also brought in some games for when they had visitors or staff were on their break and could "play") and thanks to your kind donation, we had the perfect item to support the patient.

These sensory items form a part of the new initiative of our Rehab after Critical Illness helping to enhance motor skills for the long term ITU patients.

Webinars – Inspirational Training & Education

A series of webinars were developed to help enhance training in the community, on how to identify and treat under nutrition in care homes.

This funding was used to create a 2.5 hour webinar, used specifically to enhance the skills of care home staff. Three videos on anthropometrics measurements for staff and patients, were transcribed to incorporate 'turn on enable closed content' (subtitles). This is a requirement by government for any training developed for patients, and staff to fulfil accessibility recommendations.

This training, with the potential to deliver into 125 care homes, reaching over 1000 staff a year aids completing this much needed personal development training as times that work for staff in the care homes..

With charitable funding aiding the incorporation of the close captions the much needed training has been implemented into care homes. This training when delivered face to face has shown to significantly reduce under nutrition, weight loss and pressure ulcers in care homes.

Care Home Staff Feedback:

'Just a quick email to tell you how well I am doing with the above videos. The fact that I do them alongside you is brilliant, on occasions I play them back to ensure my technique is accurate. I like the way they zoom into different areas of the body which makes you feel confident that you are doing them beneficially.

In the past I have had my exercises written on paper and although I understand them at the time of the consultation, by the time I get home and start to do them, I am questioning myself all of the time about whether my own interpretation is correct and whether I am doing more harm than good and then I stop doing them just in case I am wrong.

I really can't praise the videos highly enough I have thoroughly enjoying doing them

and they have certainly helped me improve my strength and balance. Well done to all of the team for developing these’.



Frailty Unit – Bishop Auckland Hospital

The purpose of the murals is to provide a familiar and pleasant environment for patients to sit in and engage in therapeutic and stimulating activities, benefitting the patients. One of the murals was installed in a bay with a mirrored window, and the mural of the cherry blossom softens the bay and provides a nice picture as

an outlook, rather than a mirror which can be confusing for patients with cognitive impairment.

The recent installation of the murals and artworks on ward 7 have been a hugely welcomed and long awaited addition to Ward 7 BAGH complex frailty unit.

Not only are the murals an important therapeutic tool for therapists and of immense benefit for the patients, they also make the ward feel less stark for the staff and give us all a sense of pride in our ward. The artwork itself is flawless and we are so very happy and proud we have it on our ward.

What our patients think:

“It brightens up the ward and provides a friendly environment for the patients.”

“Due to some of the rooms not having much lighting/ windows it has the benefit of providing the patient with a sense of being outside and having some normality”



More detail can be found in the Charity's annual accounts.

Gratitude and Appreciation: A Heartfelt Thank You to Businesses for Supporting Our NHS Charity (Corporate Partners and Gifts in Kind)

As we reflect on the past year, we are overwhelmed with gratitude for the incredible support we have received from businesses in our community. Your generous donations of gifts in kind have made a significant impact on our NHS charity, enabling us to recognise and uplift our dedicated healthcare staff. We would like to express our deepest appreciation for your unwavering support and commitment to our cause.

Supporting Staff Awards:

Your contributions have played a vital role in our staff awards, allowing us to honour the exceptional individuals who go above and beyond in their service to our NHS. Through your donations, we were able to provide meaningful and thoughtful gifts to recognise their dedication, hard work, and compassion. Your support has not only boosted staff morale but also reinforced the importance of acknowledging their tireless efforts.



12 Days of Christmas Initiative:

The festive season can be particularly challenging for our NHS staff, who often sacrifice time with their loved ones to care for others. Your generosity made our special "12 Days of Christmas" initiative possible, bringing joy and gratitude to our healthcare colleagues during this time. Each day, they were surprised with a thoughtful gift or gesture, reminding them that their work is valued and appreciated.

Beyond the tangible gifts, your support has had a profound impact on the overall well-being and morale of our NHS staff.

Your kindness and thoughtfulness have shown them that their efforts do not go unnoticed, and that the community stands behind them in solidarity.

By recognising and appreciating our healthcare staff, you have helped create a positive and supportive work environment, fostering a culture of gratitude and motivation. This, in turn, enhances the quality of care provided to our patients, as our staff feel valued and empowered.

We are immensely grateful for the trust and partnership we have established with your businesses. Your commitment to our NHS charity and the healthcare community has made a lasting impact on the lives of our staff and patients alike. Your generosity has not only provided material support but has also uplifted spirits and reminded us all of the power of collective kindness.

As we move forward, we hope to continue our partnerships with you, working together to make a difference in the lives of our NHS staff and the patients they serve. Your support is invaluable, and we are truly honoured to have you as part of our extended family.

Estimated value of Gifts in Kind in 2022/23: £58,990

Risk Management

The major risks to which the Charity is exposed have been identified and systems put in place in mitigation.

The major external risk to which the Charity is exposed is a sudden fall in the value of the investment portfolio, as occurred on more than one occasion since 2000. However, the Corporate Trustee invests over the longer term to ensure that the greatest returns are achieved. Evidence of financial performance over any 20-year period in the last century is that some exposure to a wide range of equity-based investments will add value in comparison to a purely narrow-range, fixed-interest-based portfolio.

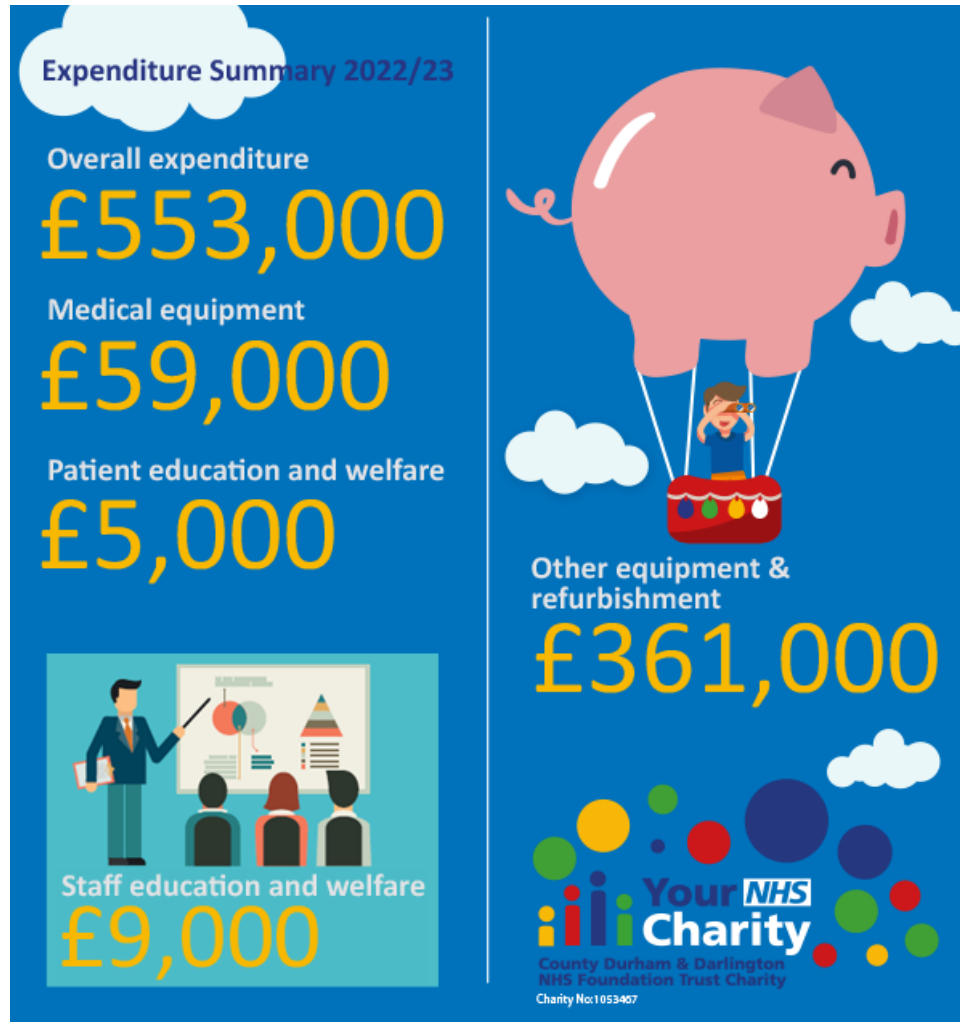
To mitigate the exposure to risk in this area the Charity has adopted an investment policy that seeks to achieve a balance between capital growth and income generation by using a range of investment vehicles. These typically comprise a wide range of UK Gilts and corporate bonds, UK and overseas investment and unit trusts, UK common investment funds and UK equities. The UK equity investments are generally constituents of the FTSE 100 Index. There are no investments in organisations whose primary business is in tobacco or alcohol products.

The Charity also employs a professional investment management company to provide a specialist advisory investment service. The firm is authorised and regulated by the Financial Conduct Authority, whose remit was set by the Financial Services & Markets Act 2000 as amended by the [Financial Services Act 2012](#).

With these controls in place over this area of risk, the Charity was able to continue supporting local NHS services in their drive to improve care and services to patients.

Internal risk of misappropriation or misuse of funds is controlled through the adoption and use of the Trust constitution, standing financial instructions and financial procedure notes by staff working on charity matters. An internal audit service is provided by Audit One, who reviews the financial operations of the Charity on a continual basis. A full report is prepared for the Audit Committee of the NHS Foundation Trust annually.

Expenditure Summary 2022/23





Thank you

**County Durham & Darlington NHS Foundation Trust
Charity**

Charity Registration Number: 1053467

Unaudited Annual Accounts 2022-2023

Foreword

These accounts have been prepared by the Corporate Trustee in accordance with the Charities Act 2011 and the Charities Statement of Recommended Practice (SORP) FRS102.

Statutory background

The County Durham and Darlington NHS Foundation Trust charitable funds held on trust are registered with the Charity Commission and incorporate funds that support the NHS services that we provide in County Durham & Darlington, whether in homes or health centres, or in our hospitals in Durham City, Darlington, Bishop Auckland, Shotley Bridge, Chester-le-Street, Barnard Castle, Sedgefield and Stanhope.

Main purpose of the funds held on trust

The main purpose of the 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 County Durham and Darlington NHS Foundation Trust.

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

Under the trust deed of the charity and charity law, the trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees have elected to prepare the financial statements in accordance with UK Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that period.

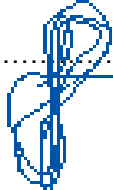
In preparing these financial statements, generally accepted accounting practice entails that the trustees:


- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements;
- assess the Charity's ability to continue as a going concern, disclosing, as applicable matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are 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, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

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

By Order of the Trustees

Chairman.......... Date24/01/2024.....

Trustee.......... Date24/01/2024.....

Independent Examiner's Report to the Trustee of County Durham and Darlington NHS Foundation Trust Charitable Fund

I report on the financial statements of the Charity for the year ended 31 March 2023, which are set out on pages 4 to 18.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

This report, including my statement, has been prepared for and only for the charity's trustee as a body. My work has been undertaken so that I might state to the charity's trustee 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 examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of County Durham and Darlington NHS Foundation Trust Charitable Fund in accordance with section 130 of the 2011 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Gavin Barker

for and on behalf of Mazars LLP

Relevant professional qualification or body: CPFA

Address: The Corner, Bank Chambers, 26 Moseley Street, Newcastle Upon Tyne, NE1 1DF

Date: 29 January 2024

Statement of Financial Activities for the year ended 31 March 2023

	Note	Unrestricted Funds £000	Restricted Funds £000	Endowment Funds £000	2022-23 Total Funds £000	2021-22 Total Funds £000
Income and endowments from:						
Donations and legacies	4	158	134	-	293	359
Income from charitable activities	5	10	-	-	10	12
Investment income	6	44	20	-	64	52
External Income		-	121		121	98
Total income		213	275	-	488	520
Expenditure on:						
Raising funds	8a	(81)	(39)	-	(120)	(121)
Charitable activities:						
Medical equipment		(28)	(31)	-	(59)	(22)
Medical research		-	-	-	-	-
Staff education and welfare		(4)	(4)	-	(9)	(13)
Patient education and welfare		(2)	(3)	-	(5)	(38)
Other equipment and refurbishment		(171)	(190)	-	(361)	(360)
Total expenditure on charitable activities	8b	(205)	(229)	-	(434)	(433)
Total expenditure		(286)	(268)	-	(553)	(554)
Net (expenditure)/income before (losses)/gains on investment assets		(73)	8	-	(65)	(34)
Net (losses)/gains on investments		(163)	2	-	(161)	116
Net (expenditure)/income		(236)	9	-	(226)	82
Fund balances brought forward at 31 March 2022		1,833	734	-	2,567	2,485
Transfers between funds	21	4	(4)	-	0	(0)
Fund balances carried forward at 31 March 2023		1,602	739	-	2,341	2,567

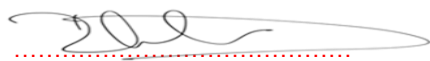
The notes at pages 6 to 18 form part of these Accounts.

Balance Sheet as at 31 March 2023

	Notes	Unrestricted Funds £000	Restricted Funds £000	Endowment Funds £000	Total at 31 March 2023 £000	Total at 31 March 2022 £000
Fixed Assets						
Investments	16	1,775	713	-	2,488	2,601
Total Fixed Assets		1,775	713	-	2,488	2,601
Current Assets						
Debtors	18	1	-	-	1	1
Cash and cash equivalents	19	91	77	-	168	196
Total Current Assets		92	77	-	169	197
Liabilities						
Creditors falling due within one year	20	(265)	(51)	-	(316)	(231)
Net current assets/(liabilities)		(173)	26	-	(147)	(34)
Total Net Assets		1,602	739	-	2,341	2,567
Funds of the Charity	21					
Endowment funds		-	-	-	-	-
Restricted income funds		-	739	-	739	734
Unrestricted income funds		1,602	-	-	1,602	1,833
Total Funds		1,602	739	-	2,341	2,567

The notes at pages 6 to 18 form part of these Accounts.

Signed:



Date:

.....24/01/2024.....

Statement of Cash Flow for the year ended 31 March 2023	31 March 2023 £000	31 March 2022 £000
Net operating income / (expenditure)	(226)	82
Adjustment for non-cash transactions -unrealised gains on investments	150	(116)
Adjustment for non-cash donations (physical assets) and other non-cash transactions	0	0
(Increase)/decrease in receivables	0	(1)
Increase/(decrease) in payables	85	23
Other movements in working capital	0	0
Other adjustments for non-operating cash flows	0	0
Other operating cash flows	0	0
Net cash generating from / (used in) operations	9	(11)
Net cash generating from / (used in) investing activities	0	0
Purchase of investments	(64)	(36)
Proceeds from disposal of investments	27	(0)
Net cash generating from / (used in) financing activities	0	0
Net increase / (decrease) in cash	(28)	(47)
Cash at 1 April	196	243
Cash and cash equivalents at start of period of new FT	0	0
Cash and cash equivalents transferred under normal absorption accounting	0	0
Cash transferred to NHS foundation trust upon authorisation as FT	0	0
Cash at 31 March	168	196

Notes to the Accounts

1 Accounting Policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investments to market value, in accordance with the Charities Act 2011 and with the guidelines set out in the Charities Statement of Recommended Practice: (SORP) FRS102.

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 Accounts.

The key risks to the Charity are a fall in income from donations or investment income, or loss in value of its investment portfolio. However, the Charity is grant-giving rather than service-providing so there is no material risk to beneficiaries as a whole.

The Trustees have arrangements in place to mitigate the risks through its investment policy.

(b) Funds structure

Funds are classified as follows:

Endowment funds are held on trust to be retained by the Charity as capital.

Where the Corporate Trustee is required to maintain the whole of the fund it is known as permanent endowment. Income to these funds is generally not subject to the same restriction as the original fund and therefore forms part of the unrestricted funds. At 31 March 2023 there were no endowment funds within the Charity.

Restricted funds can only be applied for particular purposes within the Charity's objects and have to be accounted for separately. Income to such a fund is generally subject to the same restriction as the original fund. At 31 March 2023 there were 16 restricted funds.

Unrestricted funds are available to apply for any general charitable purpose of the Charity.

Where the Corporate Trustee earmarks unrestricted funds for particular purposes then such funds are described as 'designated' funds but remain part of the Charity's unrestricted funds for accounting purposes. At 31 March 2023 there were 88 such funds, mainly designated to particular service or ward purposes.

(c) Income

Income is 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 income can be measured with sufficient reliability.

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.

(d) Income from legacies

Legacies are accounted for as income 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.

(e) Expenditure 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, 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.

(f) Recognition of expenditure and associated liabilities as a result of grant

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, primarily relief of those who are sick.

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.

(f) (continued)

A constructive obligation arises when:

- We have communicated our intention to award a grant to a recipient who then has a reasonable expectation that they will receive a grant
- We have 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 and
- There is an established pattern of practice which indicates to the recipient that we will honour our commitment.

The Trustees have control over the amount and timing of grant payments and consequently where approval has been given by the Trustees 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.

(g) Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, costs of administration, internal and external audit costs and IT support. 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 applied are shown in note 12.

(h) Fundraising costs

The costs of generating 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 represent fundraising costs together with investment management fees. Fundraising costs include expenses for fundraising activities and a charge paid to a related party, the County Durham & Darlington NHS FT, to cover the costs of salaries of the staff who are involved in the collection of funds.

(i) 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 note 12.

(j) Investment fixed assets

Investments are a form of basic financial instrument. Fixed asset investments are initially recognised at their transaction value and are subsequently measured at their fair value (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. Quoted stocks and shares are included in the Balance Sheet at the current market value quoted by the investment analyst, excluding dividend. Other investments are included at the Trustees' best estimate of market value.

The main form of financial risk faced by the Charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors. Further information on the Charity's investments can be found in note 16.

(k) Debtors

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

(l) Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the Charity as they fall due. Cash equivalents are short term, highly liquid investments, usually in 90 day notice interest bearing savings accounts.

(m) 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.

(n) 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 carrying value (purchase date if later).

(o) Pensions

The Charity has no employees, but utilises staff employed by the linked NHS Foundation Trust to run its business on behalf of the Corporate Trustee. Therefore, there are no pension liabilities arising.

2 Prior year comparatives by type of fund

The primary statements provide prior year comparatives in total; this note provides prior period comparatives for the Statement of Financial Activities and the Balance Sheet for each of the types of funds that the Charity manages.

2a Unrestricted funds - Statement of Financial Activities for the year ended 31 March 2023

	2023	2022
	£000	£000
Income and endowments from:		
Donations and legacies	158	156
Charitable activities	10	9
Investment income	44	38
Total income	213	203
Expenditure on:		
Raising funds	(81)	(91)
Charitable activities	(204)	(186)
Total expenditure	(285)	(277)
Net (losses)/gains	(163)	114
Net (expenditure)/income	(235)	40
Transfers between funds	4	(71)
Net movement in funds	(231)	(31)
Reconciliation of funds		
Total funds brought forward	1,833	1,863
Total funds carried forward	1,602	1,833

Unrestricted funds - Balance Sheet as at 31 March 2023

	2023	2022
	£000	£000
Fixed Assets:		
Investments	1,775	1,867
Total Fixed Assets	1,775	1,867
Current Assets:		
Debtors	1	1
Cash and cash equivalents	91	82
Total Current Assets	92	83
Liabilities:		
Creditors falling due within one year	(265)	(117)
Net Current (Liabilities)/Assets	(173)	(34)
Total Assets less Current Liabilities	1,602	1,833
Creditors falling due after more than one year	-	-
Total Net Assets for unrestricted funds	1,602	1,833
Total unrestricted funds	1,602	1,833

2b Restricted funds - Statement of Financial Activities for the year ended 31 March 2023

	2023	2022
	£000	£000
Income and endowments from:		
Donations and legacies	134	203
Charitable activities	-	3
Investment income	20	14
External Income	121	98
Total income	275	317
Expenditure on:		
Raising funds	(39)	(30)
Charitable activities	(230)	(247)
Total expenditure	(269)	(277)
Net (losses)/gains	2	2
Net (expenditure)/income	8	42
Transfers between funds	(4)	71
Net movement in funds	5	113
Reconciliation of funds		
Total funds brought forward	735	622
Total funds carried forward	739	735

Restricted funds - Balance Sheet as at 31 March 2023

	2023	2022
	£000	£000
Fixed Assets:		
Investments	713	734
Total Fixed Assets	713	734
Current Assets:		
Debtors	-	-
Cash and cash equivalents	77	114
Total Current Assets	77	114
Liabilities:		
Creditors falling due within one year	(51)	(114)
Net Current (Liabilities)/Assets	26	-
Total Assets less Current Liabilities	739	735
Creditors falling due after more than one year	-	-
Total Net Assets for restricted funds	739	735
Total restricted funds	739	735

2c Endowment funds - Statement of Financial Activities for the year ended 31 March 2023

	2023	2022
	£000	£000
Income and endowments from:		
Donations and legacies	-	-
Charitable activities	-	-
Investment income	-	-
Total income	<u>-</u>	<u>-</u>
Expenditure on:		
Raising funds	-	-
Charitable activities	-	-
Total expenditure	<u>-</u>	<u>-</u>
Net (losses)/gains	-	-
Net (expenditure)/income	<u>-</u>	<u>-</u>
Transfers between funds	-	-
Net movement in funds	<u>-</u>	<u>-</u>
Reconciliation of funds		
Total funds brought forward	-	-
Total funds carried forward	<u>-</u>	<u>-</u>

Endowment funds - Balance Sheet as at 31 March 2023

	2023	2022
	£000	£000
Fixed Assets:		
Investments	-	-
Total Fixed Assets	<u>-</u>	<u>-</u>
Current Assets:		
Debtors	-	-
Cash and cash equivalents	-	-
Total Current Assets	<u>-</u>	<u>-</u>
Liabilities:		
Creditors falling due within one year	-	-
Net Current (Liabilities)/Assets	<u>-</u>	<u>-</u>
Total Assets less Current Liabilities	<u>-</u>	<u>-</u>
Creditors falling due after more than one year	-	-
Total Net Assets for endowment funds	<u>-</u>	<u>-</u>
Total endowment funds	<u>-</u>	<u>-</u>

3 Related party transactions

County Durham and Darlington NHS Foundation Trust is a related party by virtue of its role as corporate trustee of the Charity. As part of the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2015), the Charity is viewed as a subsidiary for accounting purposes as its activities are controlled by the Corporate Trustee.

The SORP requires a number of disclosures in the Accounts as follows:

The principal office of the Corporate Trustee is:

Darlington Memorial Hospital
Trust Headquarters
Hollyhurst Road
Darlington
DL3 6HX

A copy of the consolidated accounts of the Corporate Trustee can be obtained by contacting the Director of Finance at this address.

All Charity expenditure is incurred by the Corporate Trustee and recharged to the Charity on a timely basis. Total expenditure for 2022/23 amounted to £509,001 of which £147,877 remained outstanding at 31 March 2023. There were no amounts written-off during the year.

4 Income from donations and legacies

	Unrestricted Funds £000	Restricted Funds £000	Total 2023 £000	Total 2022 £000
Donations from individuals	126	17	143	156
Corporate donations	2	53	56	241
Legacies	27	64	90	59
Grants	-	-	-	-
Recharge income	4	-	4	-
Total voluntary income	158	134	293	457

5 Income from charitable activities

	Unrestricted Funds £000	Restricted Funds £000	Total 2023 £000	Total 2022 £000
Education and training events		-	-	(1)
Other events	10		10	12
Total income from charitable activities	10	-	10	12

6 Investment income

	2023	2022
Earned from:	£000	£000
UK Equities	22	21
UK Bonds	7	5
Overseas Equities	27	19
Overseas Bonds*	2	2
Property*	2	1
Alternatives*	5	3
Cash*	0	-
Total investment income	64	51

7 Role of volunteers

The Charity relies on fund advisors, acting in a voluntary capacity, to manage the individual charitable funds. The advisors are typically employees of the corporate trustee, usually senior clinical and management staff, who are well placed to decide within the scheme of delegation how funds can best be directed to improving services, facilities and amenities for patients.

8**a. Analysis of expenditure on raising funds**

Currently, the Charity is investing to develop itself and has incurred development costs in order to support the organisation in having a more prominent position in the local community. Over the years, there has been a drive to raise the Charity profile within the local community and area.

	Unrestricted Funds £000	Restricted Funds £000	Total 2023 £000	Total 2022 £000
Investment management	9	3	13	14
Charity development costs	-	-	-	-
Other support costs	71	36	107	107
Total expenditure on raising funds	81	39	120	121

b. Analysis of expenditure on other areas

	Unrestricted Funds £000	Restricted Funds £000	Total 2023 £000	Total 2022 £000
Charitable Activities	179	90	270	346
Furtherance of Charity Objectives	6	2	8	9
Other Expenditure	20	16	36	24
Third Party Expenditure		120	120	54
Total expenditure on other areas	205	229	434	433

9 Analysis of charitable expenditure

The Charity did not undertake any direct charitable activities during the year, but awarded grants to County Durham & Darlington NHS Foundation Trust to enable it to improve its services and provide additional amenities for patients.

Expenditure over activity headings is as follows:

	Grant Funded Activity £000	Support Costs £000	2023 Total £000	2022 Total £000
Medical equipment	58	1	59	22
Medical research	-	-	0	0
Staff education and welfare	8	0	9	13
Patient education and welfare	5	0	5	38
Other equipment and refurbishment	354	8	361	360
Total charitable expenditure	425	9	434	433

10 Analysis of grants

The total cost of grant-making, including support costs, is disclosed in the Statement of Financial Activities. The actual disbursement, excluding support costs, is disclosed in note 9.

All grants are made through the County Durham & Darlington NHS Foundation Trust to enhance the care of NHS patients in furtherance of our charitable aims.

The Corporate Trustee operates a scheme of delegation under which fund advisors administer the day-to-day activities in accordance with established standing orders and financial instructions. Spending decisions made under the scheme of delegation represent both ongoing and one-off activities and it is not possible to segment these activities into discrete individual grant awards. Individual grants are not approved by the corporate trustee, rather individual fund advisors initiate expenditure based on the approved charitable purposes of each fund.

Name of recipient:	Total paid	Total paid
	2023	2022
	£000	£000
County Durham & Darlington NHS Foundation Trust	256	295
Total grants	256	295

11 Commitments

The following commitments are not included in the Statement of Financial Activities as there is no legal or constructive obligation in place at the end of the financial year. They represent commitments agreed by the Charitable Funds Committee during the financial year.

The Charity awards a number of grants each year, most of which are paid out in the same financial year.

The Charity does not generally agree funding over a period longer than 12 months, so all commitments at 31 March 2023 are expected to be settled during the year.

As there is control over the award and timing of grants there is little uncertainty around these payments.

	2023	2022
	£000	£000
Commitments outstanding at 1 April	46	87
Commitments settled during the year	(46)	-79
New commitments arising during the year	23	38
Total Commitments outstanding at 31 March	23	46

Although the Purchase Orders were placed during 2022/23, the goods and services will be received during the following year 2023/24.

12 Allocation of support costs and overheads

Support and overhead costs are allocated between fundraising activities and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management.

The bases of allocation used are as follows:

- Time: based on the estimated cost of staff time spent on Charity matters
- Expenditure: based on actual costs, apportioned across headings based on time

		Raising	Charitable	2023	2022
		Funds	Activities	Total	Total
		£000	£000	£000	£000
Internal audit	Expenditure	-	-	-	0
Independent Examiner	Expenditure	-	2	2	1
Subscriptions	Expenditure	-	-	-	0
Staff support	Time	-	6	6	9
Staff training	Time	-	-	-	0
Total governance costs		-	8	8	10
Events expenditure	Expenditure	-	-	-	0
Other expenditure	Expenditure	15	-	15	21
Staff support	Time	105	-	105	99
Total support costs and overheads		120	8	128	130

12 Allocation of support costs and overheads (continued)

Support costs have been apportioned across funds on the basis of average fund balances, as follows:

	Unrestricted Funds £000	Restricted Funds £000	Total 2023 £000	Total 2022 £000
Investment management	9	3	13	14
Support costs	78	38	116	115
Total support costs and overheads	87	41	128	129

13 Trustees' remuneration, benefits and expenses

No member of the Trust Board received reimbursement during the year for their duties in relation to the Charity.

No member of the Trust Board received remuneration from the Charity during the year.

The Trust Board is remunerated by County Durham and Darlington NHS Foundation Trust for their role as Executive and Non-Executive Directors of the Trust.

14 Analysis of staff costs and remuneration of key management personnel

The Charity does not directly employ any staff, but draws on the support of staff employed by the Corporate Trustee. All staff are remunerated by County Durham and Darlington NHS Foundation Trust.

Key personnel such as the Charity Development Manager are recharged from the Trust to the Charity.

15 Independent Examination

The Auditor's remuneration of £2,000 related solely to work on the 2022/23 Annual Accounts.

An independent examination is similar to a full audit and is carried out by an external audit organisation.

16**a. Fixed Asset investments**

Movement in Fixed Asset investments	2023 £000	2022 £000
Market value at 1 April	2,601	2,450
Add: additions to investment at cost	64	36
Less: disposals at carrying value	(16)	(27)
Less: movement in investment deposit account balances	(11)	28
Add: unrealised gains on revaluation	(150)	116
Market value at 31 March	2,488	2,601
Historic cost at 31 March	2,087	2,087

b. Investment portfolio content

	2023 £000	2023 £000
UK Bonds*	147	172
UK Gilts	83	67
UK Equities	516	599
Overseas Equities	1,276	1,315
Property	57	73
Alternatives	237	184
Overseas Bonds	79	89
	2,394	2,498
Cash held as part of portfolio	94	104
Total investments	2,488	2,601

Individual holdings are considered to be material and require disclosure if they represent more than 5% of the fair value of the portfolio at the Balance Sheet date.

At 31 March 2023, the following investments meet this criterion:

	2023 £000	2022 £000
JP Morgan Fund ICVC JPM US Equity Income	221	231
Vanguard Funds PLC S & P 500 ETF	219	232
ISHARES CORE S&P 500	230	243
Blackrock Fund Managers Ltd Continental European	128	-
Total investments representing more than 5% of the portfolio	797	706

16 Fixed asset investments (continued)

All investments are carried at their fair value, as advised by the Charity's appointed investment advisor, Brewin Dolphin.

The main risk relating to investments still lies in the combination of volatility in financial valuations and returns. The ongoing conflict in Ukraine, high levels of inflation and deteriorating economic outlook gives uncertainty to future valuations and returns although central banks are still focused on taming inflation in the long term.

The likelihood of a recession in the next 12-24 months is rising, and markets will continue to react to this until we have more clarity as to where the economy is heading.

The Charity manages these investment risks by taking professional advice from qualified, regulated, investment advisors, who manage the portfolio within the parameters of an agreed investment policy.

17 Transfers between charitable funds

During 2022/23 there was a transfer of £3,799.26 from General funds Sub Legacy Fund into the Community fund for Ward 7 Frailty. This is legacy regarding the late Constance Soakell to assist with the Ward 7 Frailty project to rehabilitate patients and the aim was to have all the funding in one fund for ease of managing costs.

18 Analysis of debtors

	Unrestricted Funds £000	Restricted Funds £000	Total 2023 £000	Total 2022 £000
Amounts falling due within one year:				
Accrued income	1	-	1	1
Prepayments	-	-	-	-
Total debtors	1	-	1	1

19 Cash at bank and in hand

	Unrestricted Funds £000	Restricted Funds £000	Total 2023 £000	Total 2022 £000
GBS Bank Account	91	77	168	196
Total cash at bank and in hand	91	77	168	196

20 Analysis of creditors

	Unrestricted Funds £000	Restricted Funds £000	Total 2023 £000	Total 2022 £000
Amounts falling due within one year:				
Accruals for grants due to NHS bodies	265	51	316	231
Other accruals	-	-	-	-
Total creditors	265	51	316	231

Accruals for grants due to NHS bodies represent grants due to the County Durham and Darlington NHS FT for costs incurred by the Trust on behalf of the Charity in furtherance of its objects.

21 Analysis of charitable funds**a) Endowment funds**

	Balance 31 March 2022 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2023 £000
Total endowment funds	-	-	-	-	-	0

There are currently no endowment funds

b) Restricted funds

	Balance 31 March 2022 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2023 £000
UHND Maternity Bereavement Unit	43	1	(3)	-	0	41
Surgical Oncology - UHND	5	0	(0)	-	0	5
TIC - Mental Health Projects	11	121	(118)	-	0	14
Stroke Rehab	0	2	(1)	-	0	1
Chemotherapy Expension Appeal	276	37	(27)	-	0	286
Paediatric Legacy Fund	2	0	(0)	-	0	2
CSS MALTA LEGACY FUND	58	2	(3)	-	0	56
CDDFT Medical Education Trust Fund	1	-	(1)	-	0	0
Cancer Services Fund	5	0	(0)	-	0	5
Cardiac Research Fund - Legacy Sub Fund 1	27	1	(2)	-	0	25
Cardiac Research Fund - Legacy Sub Fund 2	0	65	(2)	-	0	62
Ophthalmology Nurses Fund - SUB FUND 1	8	0	(0)	-	0	8
Ophthalmology Nurses Fund - SUB FUND 2	50	1	(3)	-	0	49
Diabetes Fund	38	1	(2)	-	0	37
CDDFT General Purpose BAH	4	0	(0)	(4)	0	0
Covid-19	206	44	(105)	-	1	145
Total restricted funds	734	275	(268)	(4)	2	739

The restricted funds are made up of legacies received over a number of years.

It also includes income received towards appeals plus and any grants received with specific restrictions on their expenditure.

c) Unrestricted funds

	Balance 31 March 2022 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains & Losses £000	Balance 31 March 2023 £000
Designated funds:						
Rheumatology Research UHND	32	1	(2)	0	0	31
Cardiology UHND	34	1	(7)	0	0	28
Palliative Care UHND	46	6	(8)		0	45
Paediatric Diabetic UHND	40	1	(3)	0	0	38
CDDFT Medical Education Fund	68	2	(4)		0	66
Cardiac Research Fund	27	2	(4)	0	0	25
ITU Fund	96	5	(5)	0	0	96
Special Care Baby Unit Fund	36	5	(32)	0	0	9
Asthma Clinic	33	1	(6)	0	0	28
Diabetes Fund	32	12	(2)		0	42
Mara Unit	55	7	(5)		0	58
Cardiac Investigations	29	6	(2)		0	33
Community Fund	378	14	(132)	4	1	265
CSS Fund	117	3	(7)	0	0	113
	1022	67	(217)	4	1	876
Designated funds:						
Other (72 funds)	356	26	(9)	-	0	373
Non-designated funds:						
Unrealised Investments Gains/Losses	315			-	(164)	151
CDDFT General Fund	141	121	(59)		0	203
	456	121	(59)	-	(164)	353
Total unrestricted funds	1,834	213	(286)	4	(163)	1602

The threshold for reporting material unrestricted funds is set by the Trustee as a balance of £50,000 or above.

The purposes of the unrestricted funds are to support any charitable purpose relating to the NHS, mainly those NHS services provided by the host NHS Foundation Trust.

The Unrealised Investment Gains/Losses fund comprises the unrealised investment gains due to unrestricted funds. They are not being allocated across all unrestricted funds but held in a central fund to mitigate against the risk of future losses.

Total for restricted & unrestricted funds as above	2,568	488	(553)	-	(161)	2341
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