

THE DUDLEY GROUP NHS FOUNDATION TRUST CHARITY

England & Wales · Charity number 1056979

Details

Other names	DUDLEY GROUP OF HOSPITALS CHARITY, DGNHS CHARITY
Status	Registered
Legal form	Trust
Registered	1996-07-22
Register	View on the Charity Commission register

Contact

Address	Russells Hall Hospital Pensnett Road Dudley DY1 2HQ
Phone	01384321121
Email	s.gregg@nhs.net
Website	www.dudleygroup.nhs.uk/our-charity

Activities

Objects: FOR ANY CHARITABLE PURPOSE OR PURPOSES RELATING TO THE NATIONAL HEALTH SERVICE WHOLLY OR MAINLY FOR THE SERVICE PROVIDED BY THE DUDLEY GROUP OF NHS FOUNDATION TRUST

Activities: TO ENHANCE AND FURTHER IMPROVE THE HIGH QUALITY SERVICES PROVIDED BY THE DUDLEY GROUP NHS FOUNDATION TRUST, PROVIDING ADDITIONAL COMFORT AND BENEFITS TO ITS PATIENTS AND STAFF, BY FOCUSING FUND EXPENDITURE ON AREAS NOT COVERED OR FULLY SUPPORTED BY NHS FUNDS.

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Dudley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£546,576	£715,087	£2,372,217	3
2024-03-31	£565,029	£673,703	£2,560,661	4
2023-03-31	£723,000	£565,000	£2,671,000	2
2022-03-31	£701,000	£625,000	£2,550,000	2
2021-03-31	£1,092,000	£777,000	£2,410,000	2

Trustees

Name	Role	Appointed
Anne-Maria Newham		2024-06-01
Catherine Anne Holland		2018-09-01
Christopher Walker		2024-01-01
Diane Wake		2017-04-03
Joanne Hanley		2023-06-01
Jonathan Odum		2025-07-01
KAREN KELLY		2017-12-16
Lowell Williams		2022-01-01
Melanie Roberts		2025-12-01
Mohit Mandiratta		2024-06-01
Peter Featherstone		2024-06-01
Professor Elizabeth Hughes MBE		2019-11-15
Professor Gary Crowe		2019-07-01
Sir David Nicholson		2022-09-01
Vijith Randeniya		2020-11-16

Linked charities

- STAFF AMENITIES CHARITY (1056979-1)
- INTENSIVE THERAPY CHARITY (1056979-10)
- GRENADA MEDICAL SCHOOL CHARITY (1056979-11)
- MEDICAL EQUIPMENT CHARITY (1056979-12)
- MEDICAL DIRECTORATE CHARITY (1056979-13)
- RENAL UNIT CHARITY (1056979-14)
- CORONARY CARE CHARITY (1056979-15)
- THE DUDLEY GROUP OF HOSPITALS NHS TRUST (EXPENDABLE FUNDS) COMMON INVESTMENT FUND (1056979-16)
- PATIENT AMENITIES CHARITY (1056979-2)
- PATHOLOGY DIRECTORATE CHARITY (1056979-3)
- PAEDIATRIC CHARITY (1056979-4)
- SPECIAL CARE BABY UNIT CHARITY (1056979-5)
- OBSTETRIC AND GYNAECOLOGY DIRECTORATE CHARITY (1056979-6)
- CARDIOLOGY CHARITY (1056979-7)
- GASTRO INTESTINAL CHARITY (1056979-8)
- SURGICAL DIRECTORATE CHARITY (1056979-9)

Accounts

Dudley Group NHS Charity **Annual Report** 2024/2025



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1. Welcome from our charity chair

As chair of the Charity Committee, I am proud to reflect on another year of progress, compassion, and community spirit at the Dudley Group NHS Charity. This report celebrates the extraordinary impact our charity has made — not just in terms of the projects funded, but in the lives touched.

Our vision is simple yet powerful: **to make every day better** for patients, staff, and the wider Dudley community. Through generous donations, committed fundraising efforts, and powerful partnerships, we have been able to bring light into some of the most challenging moments faced by those we care for and work alongside.

In the past year, we have invested in initiatives that truly speak to the heart of what our charity stands for. From the installation of a cuddle bed for palliative care patients, to the transformation of children's spaces into calming and therapeutic environments — every project has been driven by a desire to create comfort, dignity, and joy.

We've also continued to champion the wellbeing of our incredible staff. Mental Health First Aid training, staff recognition events, and wellbeing support all speak to our belief that those who care for others deserve care themselves.

This year also saw the launch of our vibrant new brand, our first standalone website, and the introduction of Aati the friendly fox, our new charity mascot — all of which have helped us connect more deeply with our community and reach new supporters.

Looking ahead, we are excited to build on this momentum. As we approach the end of our current strategy and begin to shape our vision for 2026–2029, we remain ambitious, hopeful, and committed. We will continue to evolve, to listen, and to innovate — always guided by the needs of the people we serve.

On behalf of the Charity Committee, I would like to thank everyone who has supported the Dudley Group NHS Charity — our staff, donors, fundraisers, partners, and volunteers. Your generosity makes our work possible. You help us turn ideas into action, and compassion into real, lasting change.

Together, we are not just raising funds. We are raising smiles, hope, and opportunities for better care — today and for the future.



Gary Crowe

Chair of charity committee

Deputy chair and non-executive director, the Dudley Group NHS Foundation Trust

2. A word from our chief executive

I am delighted to introduce this year's annual report for the Dudley Group NHS Charity — a charity that continues to enrich the lives of our patients, their families, and our dedicated staff in ways that go far beyond what the NHS can do alone.

At The Dudley Group NHS Foundation Trust, we see first-hand the difference this charity makes every single day. Whether it's funding a sensory space for children in our emergency department, supporting young people to manage long-term conditions through a Youth Worker, or simply creating moments of joy through comfort, colour, and care — this charity is a beacon of compassion and innovation.

This past year has been both inspiring and transformational. We've seen the launch of a refreshed brand and new website, helping us better share the stories behind the fundraising and connect with our local communities. We've also celebrated key achievements — from the introduction of a cuddle bed in our palliative care ward to the vibrant refurbishment of our Children's Ward playroom — each made possible through charitable support.

Importantly, the charity continues to invest in our people — funding mental health training, staff recognition, and wellbeing initiatives that recognise the extraordinary efforts of our workforce. Our staff are the heart of our Trust, and I'm proud that the charity plays a meaningful role in supporting their wellbeing and resilience.

As we look towards the future, I am excited about the opportunities that lie ahead. The charity is preparing to launch its next strategy, and I am confident that, with continued community support and the drive of our fundraising team, it will go from strength to strength.

I would like to offer my heartfelt thanks to our donors, volunteers, sponsors, and staff who champion the charity's work — your generosity and belief make this progress possible.

Together, we are not only making a difference — we are **making every day better**.



Diane Wake
Chief executive, The Dudley Group NHS Foundation Trust
Member of charity committee

3. About the Dudley Group NHS Charity

Our charity vision

To make every day better for everyone — enhancing wellbeing not just physically, but emotionally and mentally too, for both patients and staff.

Our charity mission

To enhance the wellbeing and experience of our patients and staff by providing services and facilities not routinely funded by the NHS or our Trust, through donations from grants, companies, individuals, events, wills, and legacies.

Additionally:

- We work with The Dudley Group NHS Foundation Trust to develop and fund innovative and exciting projects that make a real difference in the lives of patients, their families and the staff that take care of them.
- Through our fundraising we are demonstrating we are a key enabler in improving and transforming healthcare across Dudley.

Core Emotion

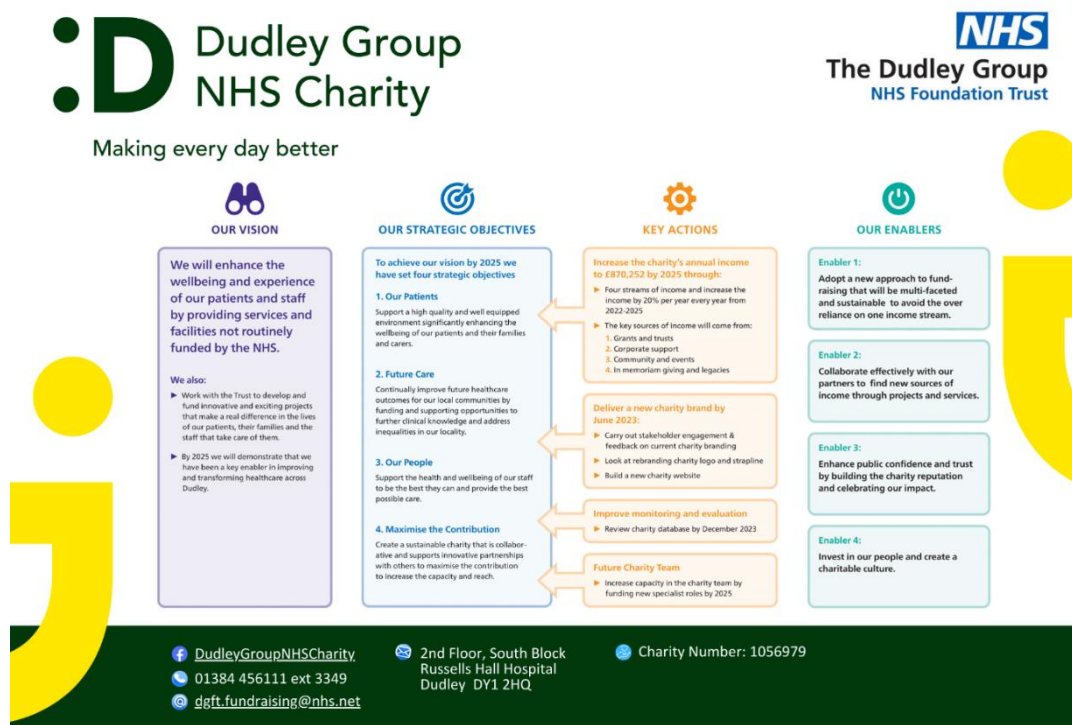
For our patients and staff, the core emotion we strive for as a charity is **happiness**, but happiness can come in many forms. Happiness can come from recovering from surgery with an iPad, to playing with toys while mum sees the doctor. It might also just be trying to provide some light when everything feels at its darkest.

Happiness. Light. Joy.

The Charity Committee is made up of members of the Trust Board who oversee the workings of the charity. Nithee Patel is the head of fundraising for the Trust's **Dudley Group NHS Charity** (Charity No – 1056979).

3.1 The Dudley Group NHS Charity strategy 2022-2025

The Dudley Group NHS Charity has been working through its three-year fundraising strategy, which sets out its objectives, actions, and enablers to ensure we achieve our targets before 2025.



3.2 Our strategic objectives and how we use charitable funds

- Our patients** – we support a high quality and well-equipped environment significantly enhancing the wellbeing of our patients and their families. The charity has funded:
 - Abi cots in the maternity department that allows parents to spend more time with their baby after they have died, that would otherwise not be possible.
 - Specialised reclining chairs for enhanced comfort for palliative care patients.
- Future care** – we continually support future healthcare outcomes for our local communities by funding and supporting opportunities to further clinical knowledge and addressing inequalities in Dudley. The charity is part of:
 - The Black Country Volunteering for Health programme which seeks to enhance local healthcare by integrating volunteers into community and clinical settings.

The charity has organised:

 - The Superhero Fun Run and Family Fun Day with the children's services team to raise awareness of health issues that may affect children and young people in Dudley.
- Our people** – we support the health and wellbeing of our staff to be the best they can and provide the best possible care. The charity has funded:
 - Mental health first aid training for 32 staff members.
 - The Trusts flagship staff recognition awards called committed to excellence.
 - Vouchers, chocolates, and meals for staff members during the Christmas period.

4. **Maximise the contribution** – we are creating a sustainable charity that is collaborative and supports innovative partnerships. The charity has a partnership with:
 - a. Local solicitors Waldrons who write wills for their clients free of charge who in turn, donate to the Dudley Group NHS Charity.

The charity has organised:

- b. Our annual Glitter Ball gala dinner event gathering local businesses together, the evening offered the opportunity for attendees to learn about NHS, raise funds for the charity and network with other like-minded Black Country businesses.

3.3 Sharing charity news

The DGNHS Charity now has its own new website www.dgnhscharity.org where updates are shared. The charity's news is shared via several different mechanisms including media releases and photo opportunities and the social media accounts. Stay in the loop and be the first to know about our exciting events by hitting the 'Like' button on Facebook, and by following us on Instagram, X, and LinkedIn.

- X: @DGNHSCharity
- Facebook: Dudley Group NHS Charity
- Instagram: @dgnhscharity
- LinkedIn: Dudley Group NHS Charity

4. Review of the year - how did we do? Key objectives for 2024-2025

4.1 Our patients

4.1a Specialist equipment

Following a year of fundraising along with generous donations to the Dudley Group NHS Charity been able to purchase a £15,000 'cuddle bed'. The cuddle bed is electronic and expands, by the touch of a button, to double width and will help the Georgina Unit C4 ward in delivering palliative care.

The ability to be able to get into the same bed as your loved one and have a cuddle or offer comfort at the most tender of times is proving to be incredibly beneficial. The bed is fully certified for two people, giving patients and carers peace of mind that not only is it helping to provide care, but it is also doing it safely.

The specialist bed is making a difference to patients and their families since its arrival.



Staff members with the cuddle bed

4.1b Improving spaces

Thanks to a generous grant from a corporate partner and support from the Children's Appeal, the Dudley Group NHS Charity has transformed the playroom on the Children's Ward at Russells Hall Hospital. Previously, the room was outdated and cluttered, overwhelming for children and challenging for our health play specialists. But with £35,000 in funding, it is now a vibrant, purpose-built space supporting play therapy and emotional wellbeing.

This is more than just a playroom — it's a safe, calming haven where children can be children, even in hospital. Designed in partnership with families, and staff, and brought to life by Grosvenor Interiors, our estates team and PFI partners, the room now features an underwater theme, improved storage, a craft area, a cozy reading corner, and even a gallery wall for kids' artwork.

Since reopening in July 2024, over 3,700 young patients have been admitted to the ward — and nearly half have already used the playroom. It's making a real difference every day.



New playroom in the children's ward

4.1c Enhancing wellbeing

The charity has funded the refurbishment of Cubicle 4 in the Children's Emergency Department at Russells Hall Hospital. A £10,000 grant to the Dudley Group NHS Charity from the Tesco Bags of Help scheme has supported the upgrade, transforming it into a calming sensory space to help calm and distract our younger patients.

A professional wall art company was employed to create the main visual for the space. The cubicle has a leafy, jungle theme and incorporates a 'how many insects can you find?' element where patients can search the walls looking for the ladybirds and grasshoppers. The grant also paid for sensory equipment such as bubble tubes and mood lighting. This upgrade provides the perfect distraction for any child in need of a little comfort during their hospital visit.



Cubicle 4 in Paediatric Emergency Department

4.2 Future care

4.2a Youth worker

The charity has funded the Youth Worker role for 12 months at the Trust which supports 13–25-year-old young people living with a long-term health condition, to access hospital services. Due to this funding the Youth Service at the Dudley Group NHS Foundation Trust is growing quickly, with increasing numbers of referrals from professionals across various hospital departments. Young people are being referred for holistic, personalised support that considers their individual needs. In particular, the Youth

Service has seen a rise in referrals from adult services—especially Adult Diabetes and Adult Asthma teams—as well as from local authority social workers for young people who are also hospital patients.

The Youth Worker plays an important role in multi-agency safeguarding work by actively participating in child protection meetings alongside other professionals.

The approach to Youth Work remains consistent: young people are supported through regular visits every 3–4 weeks in a range of settings including schools, colleges, homes, community locations, or the hospital. The Youth Worker often joins clinical staff on home visits to help engage young people who may be finding it difficult to attend hospital appointments.

The Youth Worker supports many young people living with Type 1 Diabetes. Among these patients, 60% have seen a reduction in their HbA1c levels (which indicate average blood sugar control). Notably, 26% of those who improved showed a significant reduction, highlighting the positive health impact of the Youth Worker's involvement.

Young people across the Trust benefit from having a dedicated Youth Worker to support them throughout their healthcare journey. This support continues even as they move between different hospital services, ensuring continuity and a smoother transition process.



Chief executive Diane Wake presenting Luke Purdy Youth Worker with a Healthcare Hero Award

4.2b Bags of calm

The charity has funded 'Bags of Calm', the initiative has been designed to offer comfort and reduce stress for autistic people and people with a learning disability when they are accessing services across The Dudley Group. These communities often have sensory needs and find louder healthcare environments overwhelming causing them heightened anxiety and stress.

The bags include items such as noise cancelling headphones, fidget toys, colouring books, DVDs, weighted blankets and games. Since the bags have been rolled out, we have had patient feedback that says these bags empower patients to support and manage their own environment and needs. The initiative is helping to reduce health inequalities across our Trust, and we are looking to roll the bags out more widely.



Items included in the 'bags of calm' initiative

4.3 Our people

4.3a Committed to excellence

The Dudley Group NHS Foundation Trust hosted its annual Committed to Excellence (CTE) Awards in June. This event honours the exceptional dedication, tireless efforts, and compassionate care demonstrated by incredible staff and volunteers throughout the past year. The Dudley Group NHS Charity supported the event by raising sponsorship which included gold sponsor Summit, silver sponsor Mitie and bronze sponsors: - How to Find a Care Home, Dudley College of Technology, University of Worcester, and Hill Dickinson, in total **£19,000** was raised by the charity.

Out of the 820 nominations that were submitted for this year's awards, 17 individuals and teams were shortlisted for various categories. Among the standout winners was the Forget-me-not unit (FMNU), who took home the award for *Best Use of Charitable Funds*—a well-deserved recognition of their dedication of implementing an activity programme for patients living with dementia and purchasing equipment that can document a patient's photographs, their favourite music and even record a family member speaking, providing comfort to both patients and relatives.



Images of the charity, and FMNU at CTE 2024

4.3b Mental health first aid

The charity funded a pilot Mental Health First Aid (MHFA) Training Programme which trained 32 staff members from The Dudley Group. The aim was to build a stigma-free culture, enabling trained staff to recognise distress, offer initial support, and direct colleagues to professional help.

Feedback was overwhelmingly positive, with staff reporting they used the skills both within and outside the workplace. One participant shared: *“I found the training very helpful and have utilised it on a number of occasions within my department and externally.”*

Overall, 90% reported an improvement in both their knowledge and confidence in supporting mental health and multiple attendees stating it was the best course they have ever attended and recommending that all managers (in particular) should receive this training. Several of the Mental Health First Aiders have since supported colleagues experiencing suicidal thoughts or severe emotional distress and have helped them to access appropriate support, not only helping to keep them safe but also helping them to remain at work.

The charity is looking to help to the Trust to roll the MHFA programme out over the next few years so all staff trained in MHFA will be able to spot signs of distress, provide initial support, and guide colleagues toward professional help—ultimately enhancing peer and patient support and preventing the worsening of mental health symptoms.



Staff taking part in MHFA Training

4.4 Maximise the contribution

4.4a Dudley Group NHS Charity rebrand, website and mascot launch

The Dudley Group NHS Charity launched its refreshed brand, new website and mascot thanks to a development grant from NHS Charities Together in September.

Our charity partnered with marketing agency Black Bear Creative to create the new “Smiles” branding, to reflect how the charity strives to bring happiness to patients and staff, and this is reflected in the new logo.

The new strapline for the charity is ‘Making every day better’, reflecting the charity’s aim to support the wellbeing and experience of patients, visitors, and staff of The Dudley Group NHS Foundation Trust. Dudley Group NHS Charity aims to make every day better for everyone in the community by providing services and facilities over and above what the Trust and the NHS can provide.

The agency has also worked with our charity to develop its first standalone website www.dgnhscharity.org. With an eye-catching design and user-friendly feel, the charity hopes the new site will help to increase public engagement, fundraising and awareness of the fantastic work we do as a charity and as an NHS Trust. The website showcases a wide range of ways to support the charity through donating, fundraising and volunteering with a calendar of events which people can sign up to in mere minutes.

We also unveiled the newest member to our team, our new charity mascot. Aati the friendly fox was designed by eleven-year-old Laila Adams-Flash, who won a competition run by the charity for local children. The charity worked with educational resource publishing company Twinkl who spent time with Laila to bring Aati to life alongside their world-renowned design team. Rainbow Productions transformed the design into a larger-than-life costume, which has made a number of appearances and has continued to be a huge hit at engagement opportunities.



Aati the new charity mascot



Waldrons with new charity merchandise

4.4b Glitter Ball

On Thursday 14th November the Dudley Group NHS Charity held its fourth Glitter Ball fundraising event, it took place at the Copthorne Hotel in Dudley. The evening was a huge success with thousands raised from sponsorship, table packages and a raffle and auction on the night.

Black Country businesses came together to show their support for the charity's dementia appeal which helps patients who are living with dementia across the Forget Me Not Unit, Elderly Care and Frailty wards at Russells Hall Hospital

Thank you to our main speakers, Russell Taylor, speciality doctor in dementia and elderly care who took the guests through his clinical perspective of dementia care, and our family speakers, three sisters who shared their heartfelt story caring for their father with dementia.

To end the evening we had Kevin a product specialist who demonstrated the Mobii Magic interactive table and floor mats, which can be used with dementia patients at all stages.

The evening raised over £17,590 for the dementia appeal and will help us to purchase the interactive equipment for the Forget Me Not Unit Elderly Care and Frailty wards.



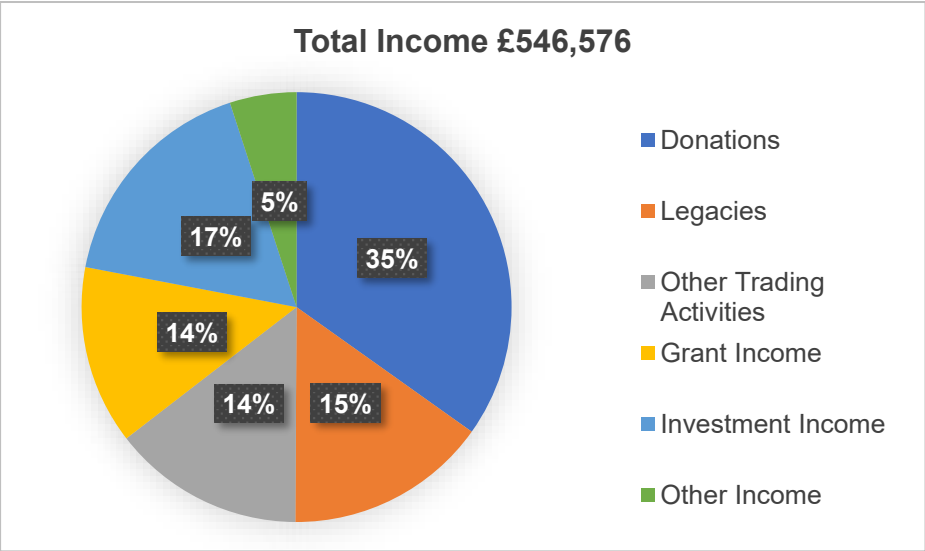
Annual charity business networking event

5. Monitoring our fundraising income, expenditure, and performance

5.1 Fundraising income

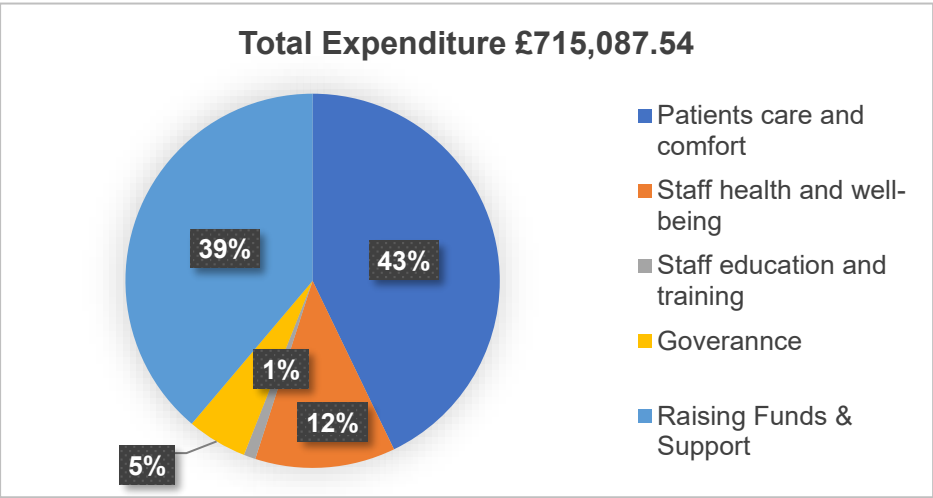
This year our total income was £546,576 (2024/25: £565,030). This decrease is due to reductions in individual donor income and decreases in companies participating in sponsorship activities, along with the competitive environment in trusts and foundations fundraising we have seen a decrease in our grant funding. However we have seen staff members, and the local community support the charity with key events and gain support though fundraising for those.

The objectives and performance of the Dudley Group NHS Charity continue to be monitored and governed by the Charity Committee, a Sub-Committee of the Trust Board, chaired by a non-executive director. In summary, the corporate trustees of the Dudley Group NHS Trust Charity have confidence in the fundraising and business development plan up to 2025, now the charity has rebranded, developed a new website and charity mascot which continues to act as a focal point of engagement with our supporters and donors.



5.2 Charitable funds spent in 2024-2025

The chart below explains how our charities income was spent over the course of 2024-2025 which is in line with our charities’ aims and objectives.



6. Plans for future periods 2025-2026

6.1 New strategy

The charity’s fundraising strategy will be coming to an end in 2025, the charity is currently developing its new ambitious strategy for 2026-2029, which seeks to diversify and grow our voluntary income streams.

6.2 Fundraising income streams

As set out in our 2022-2025 fundraising strategy, our focus for the next nine months is highlighted below until our new strategy starts in January 2026:

- Identify and support meaningful developments with stakeholders within our regional NHS Trust Charity catchment, particularly with our partner NHS Trust, Sandwell and West Birmingham and the potential of co-developments with sector-based partnerships.
- Enhance the visibility of the Dudley Group NHS Charity and boosting income through modernised, contactless donation points.
- Focus on applying for grants from trusts, foundations and corporates for specific projects in line with our strategy.
- Look at setting up an external lottery for the public to get involved with which could increase the charity’s unrestricted income.
- We will plan a major appeal to raise £1m in line with the Trust priorities.
- We will look to digitalise the process of expenditure of all funds and create an online bid process for the patient and staff wellbeing fund.
- We will look to implement the process of looking for a new cloud-based database system for the charity.

6.3 Measuring impact and performance

The charity is working towards created its own impact reporting tool which includes inputs, activities, outputs, outcomes and impacts, with impact viewed in terms of the long-term effect of a charity's activities on both individual beneficiaries and at a societal level.

6.4 Trustees' perspective

We recognise the pressures caused by reduced individual giving, lower corporate sponsorship, and heightened competition for grant funding. However, we are encouraged by the continued support from staff and the local community, whose fundraising efforts have been instrumental in sustaining momentum.

The Trustees remain confident in the charity's direction, supported by a clear fundraising and business development plan through to 2025. The recent rebrand, launch of a new website, and introduction of a charity mascot have strengthened donor engagement and public awareness.

As we prepare for the next strategic cycle (2026–2029), the board is actively working with the charity team to carry out a thorough internal and external review. The findings will shape a refreshed fundraising strategy, ensuring the charity remains resilient, responsive, and aligned with the needs of the communities it serves.

Appendix 1 - reference and administrative details

Charity name:

The Dudley Group NHS Charity (The Dudley Group NHS Foundation Trust Charity)

Charity registration number:

1056979

Governing document:

The Dudley Group NHS Charity, registered Charity Number 1056979, was entered on the Central Register of Charities on the 22 July 1996 and amended on 14 November 2011.

Charity trustees:

The Dudley Group NHS Foundation Trust is the Corporate Trustee of the Dudley Group NHS Charity (Trust Charity) and the Charitable Funds governed by the law applicable to Trusts, principally the Trustee Act 2000 and the Charities Act 2011.

The Corporate Trustee presents the Charitable Funds Annual Report and Summary Financial Statements for the year ended 31 March 2025.

The Charity's Annual Report and Financial Statements for the year ended 31 March 2025 have been prepared by the Corporate Trustee in accordance with the Charities Act 2011 and the Charities Statement of Recommended Practice 2019. The Charity's Annual Report and Financial Statements include all the separately established funds for which The Dudley Group NHS Foundation Trust is the sole beneficiary.

The Charity is constituted of 76 individual funds as at the 31 March 2025 (2023/24:75) and the notes to the financial statements, as per the Financial Accounts 2024/25 distinguish the types of funds held and disclose separately all material funds.

Charitable funds received by the Charity are accepted and held and administered as funds and property held on trust for the purposes relating to the health service in accordance with the National Health Services Act 2006 and the National Health Service and Community Care Act 1990 and these funds are held on trust by the corporate body.

The members of the NHS Foundation Trust Board who served during the financial year were as follows:

Position	Name	Commencing	End
Chief executive	Diane Wake	03/04/17	
Chief finance officer (interim)	Chris Walker	01/01/24	
Chief operating officer	Karen Kelly	02/01/18	
Medical director	Dr Julian Hobbs	02/10/17	
Chief nurse	Martina Morris	03/03/24	
Interim chief people officer	Karen Brogan	01/05/24	
Chief people officer (Interim 20/6/22 – 1/7/23)	Alan Duffell	20/06/22	31/04/24
Chief integration officer (formerly director of strategy & integration)	Kat Rose**	18/4/22	
Chief strategy & digital officer (formerly chief information officer)	Adam Thomas	01/09/19	
Director of governance	Andy Proctor **	01/06/22	31/03/25
Director of communications	Liz Abbiss**	01/05/23	
Chair	Sir David Nicholson	01/09/22	31/03/27
Non-executive director	Prof Liz Hughes	15/11/19	15/11/25
Non-executive director	Julian Atkins	04/01/16	31/05/24
Non-executive director	Catherine Holland	01/09/18	31/08/26
Non-executive director	Lowell Williams	01/12/19	31/03/26
Non-executive director	Prof Gary Crowe	01/07/19	01/07/25
Non-executive director	Vij Randeniya	20/11/20	31/11/26
Non-executive director	Gurjit Bhogal	13/05/21	31/05/24
Non-executive director	Joanne Hanley	01/06/23	31/05/26
Non-executive director	Anne-Maria Newham	01/06/24	31/05/27
Non-executive director	Peter Featherstone	01/06/24	31/05/27
Non-executive director	Mohit Mandiratta	01/06/24	31/05/27
Associate non-executive director	Anthony Hilton**	01/07/23	31/07/25
Associate non-executive director	Ita O'Donovan***	01/06/24	31/05/25

Associate non-executive director	Thuvarahan Amuthalingham**	13/05/21	31/05/24
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****non-voting**

Notice periods – the notice period for all executive directors is three months. Non-executive directors are appointees and do not have a notice period.

The NHS Foundation Trust Board devolved responsibility for the on-going management of funds to the Charity Committee which administers the funds on behalf of the Corporate Trustee.

The members of the Charity Committee who served during the financial year are as follows:

Position	Name	Joined Charity Committee	Left
Non-executive director (chair of charity committee)	Julian Atkins	04/01/16	31/05/24
Non-executive director (chair of charity committee)	Prof Gary Crowe	01/06/24	
Chief executive	Diane Wake	03/04/17	
Chief finance officer (interim)	Kevin Stringer	01/06/22	31/12/23
Chief finance officer (interim)	Chris Walker	01/01/24	
Non-executive director	Lowell Williams	01/08/22	01/06/24
Associate non-executive director	Thuvarahan Amuthalingham****	13/05/21	31/05/24
Non-executive director	Anne-Maria Newham	01/06/24	
Associate non-executive director	Anthony Hilton**	01/06/24	

******associate non-executive directors are non-voting**

Appendix 2 - principal charitable fund advisers

The following officers of The Dudley Group NHS Foundation Trust are the principal charitable fund advisers:

Diane Wake, chief executive, and Chris Walker, interim director of finance, under a scheme of delegated authority as approved by the Corporate Trustee, have day-to-day responsibility for the management of the Charitable Fund and must personally approve, on behalf of the Corporate Trustee, all expenditure over £5,000 with an upper limit of £50,000 using their delegated authority. All executive directors and the deputy director of finance - Financial Reporting, under a scheme of delegated authority as approved by the Corporate Trustee, approve all expenditure up to £5,000.

Laura Broster, group director of communications has responsibility for the communications and charity teams, Liz Abbiss, associate director of communications, advises on proposals for fundraising as well as the spending strategy in this financial year.

Nithee Patel, head of fundraising oversees the fundraising of the Dudley Group NHS Charity. They write the charity strategy and action plans relating to income generation as well as writing fundraising proposals and applications for grants. They work with local businesses to develop corporate partnerships as well as support with fundraising events for the charity. They oversee the charity operations and manage the charity team. They work with fund managers to ensure they are spending their funds accordingly.

Emma Bland, head of financial services, advised and reported on charitable funds, including strategy and processes.

Sarah Gregg, senior financial accountant, acted as the principal officer overseeing the day- to-day financial management and accounting for the charitable funds during the year.

Samantha Powers, fundraising and events manager, leads on the charity's portfolio of events. They also lead the creation, planning and successful implementation of the charity's appeals and campaigns programme. In addition to raising awareness of the charity within the wider Dudley and West Midlands area.

Henna Rhoad, fundraising assistant, manages the charity's communications and social media presence, designs promotional material for the charity, organises cheque presentations, and supports the team with fundraising events and projects.

The arrangements for setting the pay and remuneration of the charity's key management personnel are in line with the Trust and NHS Agenda for Change and their banding system. All roles in the charity team have been benchmarked against other similar NHS Charities in the region and the parameters used in setting their pay are in line with the NHS terms and conditions. All roles and their pay and remuneration are reviewed and approved by the charity committee.

Principal office for the charity

Finance Department,
The Dudley Group NHS Foundation Trust,
Trust Headquarters,
Russells Hall Hospital, Dudley,
West Midlands, DY1 2HQ.
Telephone: 01384 321121

A full set of financial statements can be downloaded from our website <https://dgnhscharity.org/about-us/annual-report>

www.dugnhscharity.org or by contacting the Charity Finance Team, on 01384 321121 or dgft.charityfinance@nhs.net

Appendix 3 - principal professional advisers

Bankers

NatWest
RBS European Operations Centre,
Brampton Road,
Newcastle-under-Lyme,
Staffordshire,
ST5 0QX

Santander UK plc
Corporate & Commercial Banking
1/35, 287-301 St Vincent Street
Glasgow
G25HN

Solicitors

Mills & Reeve
78-84 Colmore Row
Birmingham
B3 2AB

Investment fund managers

RBC Brewin Dolphin
Time Central
Gallowgate
Newcastle upon Tyne
NE1 4SR

Independent auditors

Grant Thornton LLP
17th Floor,
103 Colmore Row,
Birmingham
B3 3AG

Appendix 4 - structure, governance and management

The Dudley Group NHS Foundation Trust consists of Russells Hall Hospital (Acute Hospital), Corbett Outpatient Centre and Guest Outpatient Centre. The charitable funds are attributed in line with the Trust's Directorate structure. For example, charitable funds for Medicine include Medical Wards, Leukaemia, Respiratory, Diabetes, Rheumatology, Rehabilitation and Palliative care. The funds within Surgery include Ear, Nose and Throat (ENT), Ophthalmology, Surgical Wards, Breast Cancer Services, Surgery and Theatres. Other funds are within Obstetrics, Gynaecology, Pathology, Critical Care, Neonatal Services, Cardiology, Gastrointestinal Services, Renal Unit and Coronary Care. Adult Community Services include the District Nurse Teams Fund, Audiology, and the Community Rehabilitation Fund (which includes Neurology).

The Charity fund was established with the Charity Commission using the model declaration of trust and all funds held on trust as at the date of registration were classified as unrestricted funds or classified as designated funds under the main Charity. Subsequent donations and gifts received by the Charity that are attributable to the original funds are added to those fund balances within the existing Charity.

The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund. By designating funds, the key aim of the Trustee is to serve the NHS Trust for the public benefit, it respects the wishes of our generous donors to support patient care and advance the good health and welfare of patients, visitors, and staff. The Trustee have complied with their duty to have had regard to the Charity Commission's guidance on public benefit, with due regard for funding decisions to demonstrate public benefit in the Charity's work.

Non-Executive Members of the Trust Board are appointed by the Trust Governors. Executive members of the Board are subject to recruitment by the NHS Foundation Trust Board. Members of the Trust Board and the Charity Committee (previously known as Charitable Funds Committee) are not individual trustee under Charity Law but act as agents on behalf of the Corporate Trustee.

The newly appointed members of the Charity Committee are provided with an induction pack which provides information about the Charity, including the Charity Committee terms of reference, Trustees' Annual Report and Financial Statements, policies and minutes, and information about trusteeship, including Charity Commission booklet CC3, The Essential Trustee. The Chair gives new members of both the NHS Foundation Trust Board and the Charity Committee a briefing on the current policies and priorities for the charitable funds.

Acting for the Corporate Trustee, the Charity Committee is responsible for the overall management of the Charitable Fund. The Committee is required to:

- Control, manage and monitor the use of the fund's resources.
- Provide support and guidance for usage of funds, whilst managing and monitoring the receipt of all income.
- Ensure that 'best practice' is followed in the conduct of all its affairs fulfilling all of its legal responsibilities.
- Ensure that the Investment Policy approved by the NHS Foundation Trust Board as Corporate Trustee is adhered to, and that performance is continually reviewed whilst being aware of ethical considerations.
- Keep the Trust Board fully informed on the activity, performance, and risks of the Charity.

The Charity Committee was established in 2006/07 and reports to the Trust Board. The objectives of the committee are to control the management and administration of the Charity in accordance with the

Charity's purposes and in line with the Charitable Funds Investment Policy. The committee will assist in the determination of the Charitable Funds Strategy ensuring that the Charity has all the hallmarks of an effective charity, as set out in the standards issued by the Charity Commission.

The accounting records and the day-to-day administration of the funds are dealt with by the Finance Department, Trust Headquarters, Russells Hall Hospital, Dudley, West Midlands, DY1 2HQ.

Appendix 5 - Risk Management and Financial Review

The risks to which the Charity is exposed have been identified and considered.

Future levels of income

The charity is reliant on donations to allow it to support the Trust and its plans for the future. The Trustees mitigate the risk that income will fall by engaging with the Charity Team. Fundraising activity is regularly reviewed at the Charity Committee meetings to understand what worked well and what improvements may be needed.

Fall in investment returns

The most significant risk identified was a possible loss from a fall in the value of the investments and the level of reserves available to mitigate the impact of such losses. The charity committee review the investment returns at the quarterly meetings to ensure that both spending and financial commitments remain in line with available income.

An effective system of internal financial control is maintained and operated in connection with the charitable funds as the Charity is managed under the Governance and internal controls that are in place for The Dudley Group NHS Foundation Trust. The current system of internal financial control provides reasonable assurance of the safeguarding of assets, the maintenance of proper accounting records and the reliability of financial information.

Financial review

The deficit for the year was (£189,000). This is due to a reduction in investment income and fundraising income, alongside an increase in expenditure on raising funds and charitable activities. Further detail is provided in sections 5.1 and 5.2 of this report.

The principal funding sources in 2024/25 were from donations and legacies (£0.347m), investments (£0.093m) and fundraiser income (£0.048m).

Up until March 2024, the Charity was holding £1.431m with BlackRock: £1.229m in their UK Equity ESG Fund, and £0.202m in their UK Bond Fund A. During March, the Charity redeemed its £1.229m holding in the UK Equity ESG Fund; these funds were transferred to BC Brewin Dolphin in 2024/25. The aim of the investments is primarily to provide income to support the grant giving activities as well as to grow the capital value in line with inflation as measured by UK CPI. The Charity also wishes for its investments to be managed in an ethical manner and has decided to place restrictions on direct investment into companies involved with tobacco, alcohol or obesity. The Charity's Investment Manager will consider Environmental, Social and Governance factors with all investments as they believe that companies that take these factors seriously will be the better long-term investments.

The Charity's financial position including reserves are closely monitored and reported on at quarterly Charity Committees. Reserves are total funds available to the Charity (liquid or otherwise) to enable it to meet its objectives. The Charity maintains sufficient reserves to allow it to cover known liabilities and contingencies, absorb setbacks and take advantage of change and opportunity.

Funds of the Charity comprise Unrestricted Funds £2,139,000 (2023/24 £2,355,000) of which £1,506,000 (2023/24 £2,083,000) have been designated for specific purposes and Restricted Funds £234,000 (2023/24 £206,000). Unrestricted Funds comprise those funds that the trustee is free to use

for any purpose in furtherance of the Charity objectives. Restricted Funds are specific appeals for funds or donations where legal restrictions have been imposed by the Donor.

Working in partnership for public benefit

The Dudley Group NHS Foundation Trust is the main beneficiary of the Charity and is a related party by virtue of being Corporate Trustee of the Charity. The charities objectives are for any charitable purpose or purposes relating to the National Health Service, wholly or mainly for the service provided by The Dudley Group NHS Foundation Trust. The strategy of the Charity is to work in partnership with the Trust, ensuring the funds are used to best effect, by deciding upon the most beneficial way to use charitable funds regarding the main activities, objectives, strategies, and plans of the Trust.

Our mission statement is to enhance and further improve the high-quality services provided by the Trust, providing additional comfort and benefit to its patients and staff, by focusing fund expenditure on areas not covered or fully supported by NHS funds.

The charity team continues to forge strong relationships with members of staff of the hospital and community donors, local businesses, and fundraisers. Without the support and co-operation of the wider community the effective contribution to the Trust would be much diminished. The director of communications and the head of fundraising has also ensured that public are thanked for the enormous fundraising goodwill has been achieved.

In accordance with the objectives and strategy of the Charity, the head of financial services and the head of fundraising liaise with fund managers and department heads to encourage the spending of their funds in accordance with the donor's wishes; by supporting research and procedures within the National Health Service, supporting capital developments and the purchase of medical equipment, provide training and development activities for clinical and other staff, to ensure public benefit.

The Leukaemia Appeal Fund, a separately registered Charity (charity number 701336) raises money specifically for the Georgina Unit at Russells Hall Hospital.

The Trust's Volunteer Service, managed by the volunteer co-ordinator, Jane Goldsmith provides a valuable service to patients, visitors, and staff. For more information call 01384 456111 ext. 3420 or email jane.goldsmith1@nhs.net.

The charity has a small number of volunteers who help us raise significant funds, represent us at events and around the Trust, support our office functions, and raise the profile of the Dudley Group NHS Charity in the community. Examples of roles include charity hub volunteer, ad-hoc corporate volunteer, events volunteers and charity mascot volunteers. We are thankful to all our volunteers and appreciate their contribution.

The Dudley Clinical Education Centre promotes and advances the study of science and medicine by supporting the professional education and development of Trust & Community staff and associated healthcare professionals. It supports key patients who are committed to further development of staff, by assisting in the training which empowers their contribution to specialist teams to improve the quality of care for all patients. For more information contact Kate Holmes, Medical Education Manager on 01384 321095 or email kate.holmes8@nhs.net

The Charity continues to be a member of NHS Charities Together, the trading name of the Association of NHS Charities. This organisation ensures that the Charity is kept informed and fully updated on all

current and developing issues in relation to charitable funds. Concerns are highlighted and the knowledge shared with similar organisations.

CHARITABLE TRUST ACCOUNT – DUDLEY GROUP NHS CHARITY – 2024/25
NATIONAL HEALTH SERVICE
DUDLEY GROUP NHS CHARITY
FINANCIAL STATEMENTS
2024-25

FOREWORD

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

The financial statements for the year ended 31 March 2025 have been prepared in accordance with the requirements in The Charities (Accounts and Reports) Regulation 2008, Charities Act 2011, the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS102), and the Charities FRS 102 SORP for years commencing on or after January 2019 (The Statement of Recommended Practice).

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

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

Approved by the Board on 9.10.25



Signed:

Date: 15.1.26

CHARITABLE TRUST ACCOUNT – DUDLEY GROUP NHS CHARITY – 2024/25

Statement of trustees' responsibilities

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

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year. The trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently: observe the methods and principles in the Charities SORP (FRS102); make judgements and estimates that are reasonable and prudent.

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements: and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustee is responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustee is 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:

so far as each trustee is aware, there is no relevant audit information of which the Charitable company's auditor is unaware: and the trustees have taken all the steps that they ought to, have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Approved by the Board on 9.10.25

Signed on behalf of the trustee:

Chairman

A handwritten signature in black ink, appearing to be 'Gary Crowe', written in a cursive style.

Professor Gary Crowe

Date 15.1.26

Trustee

A handwritten signature in black ink, appearing to be 'D. Wake', written in a cursive style.

Diane Wake

Date 15.1.26

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF DUDLEY GROUP NHS CHARITY

Opinion

We have audited the financial statements of The Dudley Group NHS Charity (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102; The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year ended 31 March 2025;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Statement of Recommended Practice: Accounting and Reporting by Charities, 2019 Edition; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the charity to cease to continue as a going concern.

In our evaluation of the trustees conclusions, we considered the inherent risks associated with the charity's business model including effects arising from macro-economic uncertainties such as the cost of living crisis, we assessed and challenged the reasonableness of estimates made by the trustees and the related disclosures and analysed how those risks might affect the charity's financial resources or ability to continue operations over the going concern period.

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

the information given in the Annual Report is inconsistent in any material respect with the financial statements; or
the charity has not kept sufficient accounting records; 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.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the group and the sector in which it operates. We determined that the following laws and regulations were most significant: The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), Charities SORP (FRS 102), Charities Act 2011, The Charities (Protection and Social Investment) Act 2016 and Data Protection Act 2018;

- We understood how the charity is complying with these legal and regulatory frameworks by making inquiries of management and those charged with governance. We enquired of management and those charged with governance whether there were any instances of non-compliance with laws and regulations, or whether they had any knowledge of actual or suspected fraud. We corroborated the results of our enquiries through our review of board and other minutes and through our legal and professional expenses review;
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, and the risk of material override of controls. Audit procedures performed by the team included:
 - Identifying and assessing the design effectiveness of certain controls management has put in place to prevent and detect fraud;
 - Challenging assumptions and judgements made by management in its significant accounting policies;
 - Identifying and testing journal entries, with a focus on unusual journals with specific risk characteristics and large value journals;
 - Identifying and testing related party transactions;
 - Inspecting board and other committee minutes; and
 - Assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it;
- The assessment of the appropriateness of the collective competence and capabilities of the engagement team. This included consideration of the engagement team's:
 - Understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation;
 - Knowledge of the charity sector; and
 - Understanding of the legal and regulatory requirements specific to the group including:
 - The provisions of the applicable legislation; and
 - Guidance issued by the Charity Commission.
- The team communications in respect of potential non-compliance with relevant laws and regulations included the potential for fraud in revenue through manipulation of income and management override of controls.
- In assessing the potential risks of material misstatement, we obtained an understanding of the charity's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Grant Thornton UK LLP

Jim McLarnon ACA
Grant Thornton UK LLP
Statutory Auditor, Chartered Accountants
Birmingham

Date: 21/1/2026

Grant Thornton UK LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2024/25

Statement of Financial Activities for the year ended 31 March 2025

		2024/25			2023/24		
	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000
Income from							
Donations and legacies	3	283	64	347	340	(4)	336
Investments	14	93	0	93	110	0	110
Other trading activities	4	70	9	79	106	8	114
Other	5	27	0	27	5	0	5
Total income		473	73	546	561	4	565
Expenditure on							
Raising funds	7 & 10	(204)	(23)	(227)	(187)	(9)	(196)
Charitable activities	7	(431)	(20)	(451)	(411)	(33)	(444)
Other expenditure	7	(37)	0	(37)	(26)	(8)	(34)
Total expenditure	21	(672)	(43)	(715)	(624)	(50)	(674)
Net income/(expenditure)		(199)	31	(169)	(63)	(46)	(109)
Net Gains/(losses) on investments	13	(20)	0	(20)	(1)	0	(1)
Net income/(expenditure) after Gains/(Losses) on investments		(219)	31	(189)	(64)	(46)	(110)
Transfers between funds		3	(3)	0	0	0	0
Net Movement in funds	11	(216)	28	(189)	(64)	(46)	(110)
Reconciliation of Funds							
Total Unrestricted Funds brought forward		2,355	0	2,355	2,419	0	2,419
Total Restricted Funds brought forward		0	205	205	0	252	252
Total Funds carried forward		2,139	233	2,372	2,355	206	2,561

The notes on pages 9 to 19 form part of these financial statements.

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

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2024/25**Balance Sheet as at 31 March 2025**

	Note	Unrestricted Funds £000	Restricted Funds £000	Total at 31 March 2025 £000	Total at 31 March 2024 £000
Non Current Assets					
Intangible Assets	12	0	0	0	0
Investments	13	1,382	0	1,382	202
Debtors over 1 year	15	0	0	0	0
Total Fixed Assets		1,382	0	1,382	202
Current Assets					
Debtors	15	20	51	71	32
Cash and cash equivalents	16	761	247	1,008	2,357
Total Current Assets		781	298	1,079	2,389
Creditors falling due within one year	17	24	64	88	30
Net Current Assets		757	234	991	2,359
Total Assets Less Current Liabilities		2,139	234	2,373	2,561
Creditors falling due after more than one year	17	0	0	0	0
Provisions for liabilities and charges		0	0	0	0
Total Net Assets		2,139	234	2,373	2,561
Funds of the Charity					
Restricted income funds	18	0	234	234	206
Unrestricted income funds	19	2,139	0	2,139	2,355
Total Funds		2,139	234	2,373	2,561

The notes at pages 9 to 19 form part of these financial statements which were approved by the trustee and authorised for issue on their behalf by:

Signed:



Date:

15.1.26

Funds of the Charity comprise Unrestricted Funds £2,139,000 (2023/24 £2,355,000) of which £1,506,000 (2023/24 £2,083,000) have been designated for specific purposes and Restricted Funds £234,000 (2023/24 £206,000).

Unrestricted Funds comprise those funds that the trustee is free to use for any purpose in furtherance of the Charity objectives, Restricted Funds are specific appeals for funds or donations where legal restrictions have been imposed by the Donor.

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2024/25

Cash Flow Statement for the year ended 31 March 2025

	2024/25 Total Funds £000	2023/24 Total Funds £000
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(169)	(109)
Adjustments for:		
Depreciation charge	0	0
Dividends and interest from investments	(93)	(110)
(Increase)/decrease in debtors	(40)	(3)
Increase/(decrease) in creditors	59	(28)
Net cash provided by (used in) operating activities	(243)	(250)
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	(243)	(250)
Cash flows from investing activities:		
Dividends and interest from investments	(1,107)	1,339
Net cash provided by (used in) investing activities	(1,107)	1,339
Change in cash and cash equivalents in the reporting period	(1,349)	1,090
Cash and cash equivalents at 1 April	2,357	1,267
Cash and cash equivalents at 31 March	1,008	2,357
Analysis of cash and cash equivalents		
Cash in hand	1,008	2,357
Notice deposits	0	0
Total cash and cash equivalents	1,008	2,357

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2024/25

Notes to the financial statements**1. Accounting Policies****(a) Basis of preparation**

The financial statements have been prepared in accordance with the charities SORP 2019, the Charities Act 2011 and FRS102.

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

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

(b) Structure of funds

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

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

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

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received and the monetary value if incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point.

Individual donations are reviewed for Gift Aid application and duly claimed from H.M.R.C.

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2024/25

Gift Aid income is accrued at the year-end if not claimed from H.M.R.C in the financial year.

(d) Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable, this will be once confirmation has been received from the representatives of the estate(s) that probate has been granted, the executors have established that there are sufficient assets in the estate to pay the legacy and all conditions attached to the legacy have been fulfilled or are within the charity's control.

(e) Resources expended and irrecoverable VAT

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

There is a present legal or constructive obligation resulting from a past event. It is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement. The amount of the obligation can be measured or estimated reliably. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

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

Grants are only made to related or third party NHS bodies and non NHS bodies in furtherance of the charitable objectives of the funds held on trust. Grant payments are recognised as expenditure when the conditions for their payment have been met or where there is a constructive obligation to make a payment.

A constructive obligation arises when:

the charity has communicated its intention to award a grant to a recipient who then has a reasonable expectation that they will receive a grant or

the charity has made a public announcement about a commitment which is specific enough for the recipient to have a reasonable expectation that they will receive a grant or

there is an established pattern of practice which indicates to the recipient that 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 then a liability is recognised. Grants are not usually awarded with conditions. However when they are then those conditions have to be met before the liability is recognised.

When 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 to a single activity. These include staff costs, cost of administration, internal and external audit costs and IT support. Support costs have been apportioned between fundraising costs and charitable activities as a percentage of expenditure. The analysis of support costs and the bases of apportionment applied are shown in note 6, on page 13

CHARITABLE TRUST ACCOUNT – DUDLEY GROUP NHS CHARITY – 2024/25

(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 fee paid to a related party, The Dudley Group NHSFT, under a fundraising agreement (see note 2). The fee is used to pay the salaries and overhead costs of the hospital's fundraising office.

(i) Charitable Activities

Costs of charitable activities include all costs incurred in the pursuit of the charitable objects of the charity. These costs include an apportionment of support costs, as shown in note 6 on page 13, and are apportioned by average fund balance charges to the specific funds.

(j) Fixed asset investments

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 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 trustee's best estimate of market value.

The main form of financial risk faced by the charity is that of volatility in equity 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 OtM investments can be found in note 13

Investments are stated at market value at the balance sheet date.

(k) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and the opening market value or purchase date if later. Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value or purchase date if later.

(l) Debtors

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

(m) 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.

(n) Creditors

Creditors are amounts owed to 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.

CHARITABLE TRUST ACCOUNT – DUDLEY GROUP NHS CHARITY
2024/25

(o) **Intangible assets**

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

Software

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

Measurement

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

Amortisation

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

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

(p) **Pooling Scheme**

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

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

(q) **Cash Flow Statement**

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

2 Related party transactions

As part of the normal course of business, the Charitable Funds undertake a number of transactions with The Dudley Group NHS Foundation Trust. These transactions amount to expenditure of £237,775 (2023/24 £173,927); and a creditor of £2,952 (2023/24 £2,204).

The Charity has also undertaken transactions with HMRC, who as a Government Department are deemed a related party. The transactions with HMRC are income received of £6,243 (2023/24 nil); creditor of nil (2023/24 nil), and debt of £549 with the Dudley Group NHS Foundation Trust in this year (2023/24 £1,681).

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

	2024/25		2023/24*	
	Turnover of Connected Organisation £000	Surplus (Deficit) for the Connected Organisation £000	Turnover of Connected Organisation £000	Surplus (Deficit) for the Connected Organisation £000
The Dudley Group NHS Foundation Trust	<u>622,386</u>	<u>(16,189)</u>	<u>579,323</u>	<u>(30,505)</u>

* The expenditure for 2023/24 has been restated to only include transactions with the Trust.

3 Donations and legacies

	Unrestricted Funds £000	Restricted Funds £000	2024/25 Total Funds £000	2023/24 Total Funds £000
Donations from individuals	123	1	124	128
Donations in memoriam	63	3	66	65
Charity Appeal income	0	0	0	12
Legacies	83	0	83	131
Grants	13	60	73	1
Total	<u>283</u>	<u>64</u>	<u>347</u>	<u>336</u>

Donations from individuals are gifts from members of the public, relatives of patients and staff.

In 2024/25 the Charity received amounts from legacies totalling £83,000; a slight decrease from 2023/24 (£131,000).

In 2024/25 the Charity received grants from NHS Charities totalling £60,500 and a grant from The Eveson Trust totalling £13,000 (2023/24 £500)

4 Other trading activities

	Unrestricted Funds	Restricted Funds	2024/25 Total Funds	2023/24 Total Funds
	£000	£000	£000	£000
Fundraiser income	39	9	48	81
Staff Lottery Income	31	0	31	33
Total	70	9	79	114

5 Other income

	Unrestricted Funds	Restricted Funds	2024/25 Total Funds	2023/24 Total Funds
	£000	£000	£000	£000
Miscellaneous Income	27	0	27	2
Clinical Education Centre - income	0	0	0	3
	27	0	27	5

6 Allocation of support costs

	Raising funds	Charitable activities	2024/25 Total Funds	2023/24 Total Funds
	£000	£000	£000	£000
External audit fee	0	13	13	13
Statutory compliance	0	0	0	0
Financial Services	0	14	14	13
Governance	0	27	27	26
Financial Administration	0	43	43	41
Salaries and related costs	0	0	0	0
Miscellaneous costs	0	0	0	8
Bank charges	0	1	1	1
Charity Ledger costs	0	7	7	6
Total	0	78	78	82

	Unrestricted Funds	Restricted Funds	Total 2024/25 Funds	Total 2023/24 Funds
	£000	£000	£000	£000
Raising funds	0	0	0	0
Charitable activities	78	0	78	82
	78	0	78	82

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

7 Expenditure

	Unrestricted Funds	Restricted Funds	Total 2024/25 Funds	Total 2023/24 Funds
	£000	£000	£000	£000
Raising Funds	235	23	258	223
Charitable activities - expenditure				
Purchase of new equipment	115	0	115	189
Staff education and welfare	91	8	99	181
Patient education and welfare	135	4	139	67
Research	0	0	0	0
Building and refurbishment	92	8	100	13
Clinical Education Centre	4	0	4	1
	<u>437</u>	<u>20</u>	<u>457</u>	<u>451</u>
	<u>672</u>	<u>43</u>	<u>715</u>	<u>674</u>

The total costs for raising funds is £258,000 (2023/2 £223,000) of which £174,000 relates to the fundraising

team salary costs (see note 10 page 14) and the remaining balance relates to events and support costs of £74,000 (2023/24 £77,000), and staff lottery prizes £10,000 (2023/24 £10,000),

The cost for building and refurbishment was £100,000 (2023/24 (£13,000)).

8 Auditor's remuneration

The auditor's remuneration of £12,960 (2023/24 £12,600) relates solely to the statutory audit.

9 Trustees' remuneration and benefits

The Trustees' were not paid any remuneration and benefits or reimbursed for any expenditure in 2024/25 (2023/24 nil)

10 Staff costs and emoluments

	2024/25 Total £000	2023/24 Total £000
Salaries and Wages	142	110
Tax & NI	13	11
Pension costs	19	15
	<u>174</u>	<u>136</u>

Charity	2024/25 Headcount	FTE	2023/24 Headcount	FTE
Fundraising	4	3	4	3
	<u>4</u>	<u>3</u>	<u>4</u>	<u>3</u>

The table below shows the emoluments of our higher paid staff. Emoluments include all benefits, excluding employer pension costs.

	2024/25	2023/24
£60,000 to £69,999	1	1
	<u>1</u>	<u>1</u>

There were no other staff costs as the Charity uses the services provided by the NHS Foundation Trust staff, for the administration of the charity (Note 6 Financial Services)

11 Analysis of net movement in funds

	Unrestricted Funds £000	Restricted Funds £000	2024/25 Total Funds £000	2023/24 Total Funds £000
Net movement in funds for the year	(217)	28	(189)	(110)
Net movement in funds available for future activities	<u>(217)</u>	<u>28</u>	<u>(189)</u>	<u>(110)</u>

12 Intangible assets

Cost or Valuation	Software £000	2024/25 £000	2023/24 £000
Balance at start of year	5	5	5
Additions	0	0	0
Revaluations	0	0	0
Impairments	0	0	0
Disposals	0	0	0
Closing Balance	<u>5</u>	<u>5</u>	<u>5</u>
Accumulated Depreciation			
Balance at start of year	5	5	5
Disposals	0	0	0
Revaluations	0	0	0
Impairments	0	0	0
Charge for year	0	0	0
	<u>5</u>	<u>5</u>	<u>5</u>
Closing Net Book Value	<u>0</u>	<u>0</u>	<u>0</u>

13 Investments

Movement in fixed asset investments:	2024/25 £000	2023/24 £000
Market value at 1 April	202	1,433
Less: Transfer at carrying value	(197)	(1,229)
Add: Transfer at carrying value	197	0
Add: Acquisitions at cost	1,200	0
Net gain (losses) on revaluation	<u>(20)</u>	<u>(2)</u>
Market value at 31 March	<u>1,382</u>	<u>202</u>

Fixed asset investments:	2024/25 Total £000	2023/24 Total £000
Investments in BLK Charities UK Bond Fund	0	202
Investments in Brewin Dolphin	1,382	
	<u>1,382</u>	<u>202</u>

14 Investment income

	2024/25 Total £000	2023/24 Total £000
Investment income - Common Investment Fund	4	46
Prior Year Investment income adjustment	(6)	0
Investment income - Brewin Dolphin	12	0
Interest from Bank Account	83	64
	<u>93</u>	<u>110</u>

	Unrestricted Funds £000	Restricted Funds £000	2024/25 Total Funds £000	2023/24 Total Funds £000
Fixed asset investment	12	0	12	46
Short term investments and cash on deposit	81	0	81	64
	<u>93</u>	<u>0</u>	<u>93</u>	<u>110</u>

15 Debtors

	2024/25 Total £000	2023/24 Total £000
Debtors under 1 year		
Accrued income	72	31
Prepayments	(1)	0
Total	<u>71</u>	<u>31</u>
Debtors over 1 year		
Accrued income	0	0
Prepayments	0	0
Total Debtors	<u>71</u>	<u>31</u>

Accrued income of £71,000 (2023/24 £31,000) represents sums owed to the charity, which consists of accrued investment dividend of £2,200, contribution to Wellbeing Rooms Project £53,600, accrued bank interest £3,900, reimbursement for duplicate invoice £6,700, and reimbursement for items purchased £4,600.

	2024/25	2023/24
16 Cash and cash equivalents	Total	Total
	£000	£000
Government Banking Services	1,008	2,357
	<u>1,008</u>	<u>2,357</u>

17 Creditors

	2024/25	2023/24
Creditors: falling due within one year	Total	Total
	£000	£000
Trade creditors	0	0
Accruals	35	30
Deferred Income	54	0
Total	<u>89</u>	<u>30</u>

Creditors falling due after more than one year

Accruals	0	0
Total Creditors	<u>89</u>	<u>30</u>

Creditor accruals represent sums owed each year end by the Charity, for costs incurred in the furtherance of the Charity's objectives.

18 Analysis of charitable funds - restricted

	Balance 1 April 2024 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2025 £000
Children's Appeal	18	7	(9)	0	0	16
Cancer Appeal	3	2	0	0	0	5
Emergency Department Appeal	5	0	0	0	0	5
Emergency Department Paediatric Appeal	15	4	(6)	0	0	13
NHS Charities Together	0	0	0	0	0	0
Volunteering Futures Funds	3	0	0	(3)	0	0
COVID- 19/Wellbeing Dudley Development Grant	140	60	(6)	0	0	194
	21	0	(21)	0	0	0
	205	73	(42)	(3)	0	233

Restricted Funds are specific appeals for funds or donations where legal restrictions have been imposed by the donor.

The charity has appeal funds, with grant funding from NHS Charities Together included in the above.

19 Analysis of charitable funds - unrestricted

	Balance 1 April 2024 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2025 £000
Material funds						
Patient & Staff						
A Wellbeing Fund	272	141	(163)	390	(7)	633
Community						
B General Fund	0	0	0	0	0	0
Sub total	272	141	(163)	390	(7)	633

	Balance 1 April 2024	Incoming Resources	Resources Expended	Transfers	Gains and Losses	Balance 31 March 2025
Material funds designated	£000	£000	£000	£000	£000	£000
A Special Care Baby Unit	37	13	(11)	(11)	0	28
B Maternity & Obstetric Unit	151	17	(43)	(16)	(1)	108
C Coronary Care Unit	118	6	(11)	(40)	(1)	73
D Gastro Intestinal Unit	58	4	(8)	(12)	(1)	42
E Renal Unit	91	17	(35)	(23)	(1)	50
F Pathology Directorate	70	2	(5)	(31)	(1)	36
G Medical Directorate	748	200	(192)	(186)	(8)	562
H Medical Equipment						
I Charity	129	5	(17)	(13)	0	104
J Cardiology	17	2	(2)	(7)	0	10
K Rheumatology Surgical	67	4	(8)	0	0	63
L Directorate Clinical Education	395	33	(122)	(59)	(2)	245
M Centre Adult Community Services	46	1	(5)	0	0	42
Others	145	27	(49)	0	0	123
	11	1	(1)	11	0	22
Sub total	2,083	332	(509)	(387)	(13)	1,506
Total Unrestricted Funds	2,355	473	(672)	3	(20)	2,139

Unrestricted Funds comprise those funds that the trustee is free to use for any purpose in furtherance of the Charity objectives.

20 Commitments

The Charity has the following commitments:

	Unrestricted Funds	Restricted Funds	Total Funds 2024/25	Total Funds 2023/24
	£000	£000	£000	£000
Charitable Projects	0	0	0	0
Capital	55	0	55	0
Other	105	7	112	241
	160	7	167	241

The charity is purchasing equipment to assist dementia patients, providing a second Baby Bereavement Suite and the Mortuary Viewing room is undergoing refurbishment. Other commitments relate to miscellaneous items for staff & patients, courses, and patients furniture.

21 Analysis of total resources expended

	2024/25 £000	2023/24 £000
Description		
Christmas Expenditure - Patients	4	5
Patients Furniture	62	17
Patient Information/Education	12	11
Patients Miscellaneous	39	24
Medical & Surgical Equipment	100	167
Patients Audio Visual	5	2
Staff Christmas Expenditure	9	62
Staff Expenses	5	4
Staff Books/Journals/Education	4	14
Staff Course Fees	17	11
Staff Retirement/Long Service	11	13
Staff Other	40	57
Research	0	0
Contribution to Capital	88	11
Support Costs	61	56
Fundraiser Costs	217	183
Staff Lottery Prizes	10	10
Clinical Education Centre Costs	4	1
Governance Costs	27	26
Total	715	674

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2024/25

Data entered below will be used throughout the workbook:

This year	2024-25
Last year	2023-24
This year ended	2025
Last year ended	2024
This year beginning	1 April 2024
This year name	31 March 2025
Last year name	31 March 2024

CHARITABLE TRUST ACCOUNT – DUDLEY GROUP NHS CHARITY – 2024/25
NATIONAL HEALTH SERVICE
DUDLEY GROUP NHS CHARITY
FINANCIAL STATEMENTS
2024-25

FOREWORD

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

The financial statements for the year ended 31 March 2025 have been prepared in accordance with the requirements in The Charities (Accounts and Reports) Regulation 2008, Charities Act 2011, the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS102), and the Charities FRS 102 SORP for years commencing on or after January 2019 (The Statement of Recommended Practice).

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

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

Approved by the Board on 9.10.25



Signed:

Date: 15.1.26

CHARITABLE TRUST ACCOUNT – DUDLEY GROUP NHS CHARITY – 2024/25

Statement of trustees' responsibilities

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

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year. The trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities SORP (FRS102); make judgements and estimates that are reasonable and prudent.

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustee is responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustee is 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:

so far as each trustee is aware, there is no relevant audit information of which the Charitable company's auditor is unaware; and the trustees have taken all the steps that they ought to, have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Approved by the Board on 9.10.25

Signed on behalf of the trustee:

Chairman



Professor Gary Crowe

Date 15.1.26

Trustee



Diane Wake

Date 15.1.26

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF DUDLEY GROUP NHS CHARITY

Opinion

We have audited the financial statements of The Dudley Group NHS Charity (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102; The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year ended 31 March 2025;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Statement of Recommended Practice: Accounting and Reporting by Charities, 2019 Edition; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the charity to cease to continue as a going concern.

In our evaluation of the trustees conclusions, we considered the inherent risks associated with the charity's business model including effects arising from macro-economic uncertainties such as the cost of living crisis, we assessed and challenged the reasonableness of estimates made by the trustees and the related disclosures and analysed how those risks might affect the charity's financial resources or ability to continue operations over the going concern period.

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

the information given in the Annual Report is inconsistent in any material respect with the financial statements; or
the charity has not kept sufficient accounting records; 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.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the group and the sector in which it operates. We determined that the following laws and regulations were most significant: The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), Charities SORP (FRS 102), Charities Act 2011, The Charities (Protection and Social Investment) Act 2016 and Data Protection Act 2018;

- We understood how the charity is complying with these legal and regulatory frameworks by making inquiries of management and those charged with governance. We enquired of management and those charged with governance whether there were any instances of non-compliance with laws and regulations, or whether they had any knowledge of actual or suspected fraud. We corroborated the results of our enquiries through our review of board and other minutes and through our legal and professional expenses review;
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, and the risk of material override of controls. Audit procedures performed by the team included:
 - Identifying and assessing the design effectiveness of certain controls management has put in place to prevent and detect fraud;
 - Challenging assumptions and judgements made by management in its significant accounting policies;
 - Identifying and testing journal entries, with a focus on unusual journals with specific risk characteristics and large value journals;
 - Identifying and testing related party transactions;
 - Inspecting board and other committee minutes; and
 - Assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it;
- The assessment of the appropriateness of the collective competence and capabilities of the engagement team. This included consideration of the engagement team's:
 - Understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation;
 - Knowledge of the charity sector; and
 - Understanding of the legal and regulatory requirements specific to the group including:
 - The provisions of the applicable legislation; and
 - Guidance issued by the Charity Commission.
- The team communications in respect of potential non-compliance with relevant laws and regulations included the potential for fraud in revenue through manipulation of income and management override of controls.
- In assessing the potential risks of material misstatement, we obtained an understanding of the charity's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Grant Thornton UK LLP

Jim McLarnon ACA
Grant Thornton UK LLP
Statutory Auditor, Chartered Accountants
Birmingham

Date: 21/1/2026

Grant Thornton UK LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of Financial Activities for the year ended 31 March 2025

	Note	Unrestricted Funds £000	Restricted Funds £000	2024/25 Total Funds £000	Unrestricted Funds £000	Restricted Funds £000	2023/24 Total Funds £000
Income from							
Donations and legacies	3	283	64	347	340	(4)	336
Investments	14	93	0	93	110	0	110
Other trading activities	4	70	9	79	106	8	114
Other	5	27	0	27	5	0	5
Total income		473	73	546	561	4	565
Expenditure on							
Raising funds	7 & 10	(204)	(23)	(227)	(187)	(9)	(196)
Charitable activities	7	(431)	(20)	(451)	(411)	(33)	(444)
Other expenditure	7	(37)	0	(37)	(26)	(8)	(34)
Total expenditure	21	(672)	(43)	(715)	(624)	(50)	(674)
Net income/(expenditure)		(199)	31	(169)	(63)	(46)	(109)
Net Gains/(losses) on investments	13	(20)	0	(20)	(1)	0	(1)
Net income/(expenditure) after Gains/(Losses) on investments		(219)	31	(189)	(64)	(46)	(110)
Transfers between funds		3	(3)	0	0	0	0
Net Movement in funds	11	(216)	28	(189)	(64)	(46)	(110)
Reconciliation of Funds							
Total Unrestricted Funds brought forward		2,355	0	2,355	2,419	0	2,419
Total Restricted Funds brought forward		0	205	205	0	252	252
Total Funds carried forward		2,139	233	2,372	2,355	206	2,561

The notes on pages 9 to 19 form part of these financial statements.

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

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2024/25**Balance Sheet as at 31 March 2025**

	Note	Unrestricted Funds £000	Restricted Funds £000	Total at 31 March 2025 £000	Total at 31 March 2024 £000
Non Current Assets					
Intangible Assets	12	0	0	0	0
Investments	13	1,382	0	1,382	202
Debtors over 1 year	15	0	0	0	0
Total Fixed Assets		1,382	0	1,382	202
Current Assets					
Debtors	15	20	51	71	32
Cash and cash equivalents	16	761	247	1,008	2,357
Total Current Assets		781	298	1,079	2,389
Creditors falling due within one year	17	24	64	88	30
Net Current Assets		757	234	991	2,359
Total Assets Less Current Liabilities		2,139	234	2,373	2,561
Creditors falling due after more than one year	17	0	0	0	0
Provisions for liabilities and charges		0	0	0	0
Total Net Assets		2,139	234	2,373	2,561
Funds of the Charity					
Restricted income funds	18	0	234	234	206
Unrestricted income funds	19	2,139	0	2,139	2,355
Total Funds		2,139	234	2,373	2,561

The notes at pages 9 to 19 form part of these financial statements which were approved by the trustee and authorised for issue on their behalf by:

Signed:



Date:

15.1.26

Funds of the Charity comprise Unrestricted Funds £2,139,000 (2023/24 £2,355,000) of which £1,506,000 (2023/24 £2,083,000) have been designated for specific purposes and Restricted Funds £234,000 (2023/24 £206,000).

Unrestricted Funds comprise those funds that the trustee is free to use for any purpose in furtherance of the Charity objectives, Restricted Funds are specific appeals for funds or donations where legal restrictions have been imposed by the Donor.

Cash Flow Statement for the year ended 31 March 2025

	2024/25 Total Funds £000	2023/24 Total Funds £000
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(169)	(109)
Adjustments for:		
Depreciation charge	0	0
Dividends and interest from investments	(93)	(110)
(Increase)/decrease in debtors	(40)	(3)
Increase/(decrease) in creditors	59	(28)
Net cash provided by (used in) operating activities	<u>(243)</u>	<u>(250)</u>
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	(243)	(250)
Cash flows from investing activities:		
Dividends and interest from investments	<u>(1,107)</u>	<u>1,339</u>
Net cash provided by (used in) investing activities	<u>(1,107)</u>	<u>1,339</u>
Change in cash and cash equivalents in the reporting period	<u>(1,349)</u>	<u>1,090</u>
Cash and cash equivalents at 1 April	2,357	1,267
Cash and cash equivalents at 31 March	<u>1,008</u>	<u>2,357</u>
Analysis of cash and cash equivalents		
Cash in hand	1,008	2,357
Notice deposits	<u>0</u>	<u>0</u>
Total cash and cash equivalents	<u>1,008</u>	<u>2,357</u>

Notes to the financial statements

1. Accounting Policies

(a) Basis of preparation

The financial statements have been prepared in accordance with the charities SORP 2019, the Charities Act 2011 and FRS102.

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

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

(b) Structure of funds

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

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

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

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received and the monetary value if incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point.

Individual donations are reviewed for Gift Aid application and duly claimed from H.M.R.C.
Gift Aid income is accrued at the year-end if not claimed from H.M.R.C in the financial year.

(d) Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable, this will be once confirmation has been received from the representatives of the estate(s) that probate has been granted, the executors have established that there are sufficient assets in the estate to pay the legacy and all conditions attached to the legacy have been fulfilled or are within the charity's control.

(e) Resources expended and irrecoverable VAT

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

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

The amount of the obligation can be measured or estimated reliably.

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

1. Accounting Policies (continued)

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

Grants are only made to related or third party NHS bodies and non NHS bodies in furtherance of the charitable objectives of the funds held on trust. Grant payments are recognised as expenditure when the conditions for their payment have been met or where there is a constructive obligation to make a payment.

A constructive obligation arises when:

the charity has communicated its intention to award a grant to a recipient who then has a reasonable expectation that they will receive a grant or

the charity has made a public announcement about a commitment which is specific enough for the recipient to have a reasonable expectation that they will receive a grant or

there is an established pattern of practice which indicates to the recipient that 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 then a liability is recognised. Grants are not usually awarded with conditions. However when they are then those conditions have to be met before the liability is recognised.

When 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 to a single activity. These include staff costs, cost of administration, internal and external audit costs and IT support. Support costs have been apportioned between fundraising costs and charitable activities as a percentage of expenditure. The analysis of support costs and the bases of apportionment applied are shown in note 6, on page 13

(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 fee paid to a related party, The Dudley Group NHSFT, under a fundraising agreement (see note 2). The fee is used to pay the salaries and overhead costs of the hospital's fundraising office.

(i) Charitable Activities

Costs of charitable activities include all costs incurred in the pursuit of the charitable objects of the charity. These costs include an apportionment of support costs, as shown in note 6 on page 13, and are apportioned by average fund balance charges to the specific funds.

(j) Fixed asset investments

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 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 trustee's best estimate of market value.

The main form of financial risk faced by the charity is that of volatility in equity 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 OtM investments can be found in note 13

Investments are stated at market value at the balance sheet date.

(k) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and the opening market value or purchase date if later. Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value or purchase date if later.

(l) Debtors

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

1. Accounting Policies (continued)

(m) 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.

(n) Creditors

Creditors are amounts owed to 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.

(o) Intangible assets

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

Software

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

Measurement

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

Amortisation

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

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

(p) Pooling Scheme

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

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

(q) Cash Flow Statement

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

2 Related party transactions

As part of the normal course of business, the Charitable Funds undertake a number of transactions with The Dudley Group NHS Foundation Trust. These transactions amount to expenditure of £237,775 (2023/24 £173,927); and a creditor of £2,952 (2023/24 £2,204).

The Charity has also undertaken transactions with HMRC, who as a Government Department are deemed a related party. The transactions with HMRC are income received of £6,243 (2023/24 nil); creditor of nil (2023/24 nil), and debt of £549 with the Dudley Group NHS Foundation Trust in this year (2023/24 £1,681).

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

	2024/25		2023/24	
	Turnover of Connected Organisation	Surplus (Deficit) for the Connected Organisation	Turnover of Connected Organisation	Surplus (Deficit) for the Connected Organisation
	£000	£000	£000	£000
The Dudley Group NHS Foundation Trust	622,386	(16,189)	579,323	(30,505)

3 Donations and legacies

	Unrestricted Funds	Restricted Funds	2024/25 Total Funds	2023/24 Total Funds
	£000	£000	£000	£000
Donations from individuals	123	1	124	128
Donations in memoriam	63	3	66	65
Charity Appeal income	0	0	0	12
Legacies	83	0	83	131
Grants	13	60	73	1
Total	283	64	347	336

Donations from individuals are gifts from members of the public, relatives of patients and staff.

In 2024/25 the Charity received amounts from legacies totalling £83,000; a slight decrease from 2023/24 (£131,000).

In 2024/25 the Charity received grants from NHS Charities totalling £60,500 and a grant from The Eveson Trust totalling £13,000

4 Other trading activities

	Unrestricted Funds	Restricted Funds	2024/25 Total Funds	2023/24 Total Funds
	£000	£000	£000	£000
Fundraiser income	39	9	48	81
Staff Lottery Income	31	0	31	33
Total	70	9	79	114

5 Other income

	Unrestricted Funds	Restricted Funds	2024/25 Total Funds	2023/24 Total Funds
	£000	£000	£000	£000
Miscellaneous Income	27	0	27	14
Clinical Education Centre - income	0	0	0	2
Total	27	0	27	16

6 Allocation of support costs

	Raising funds	Charitable activities	2024/25 Total Funds	2023/24 Total Funds
	£000	£000	£000	£000
External audit fee	0	13	13	13
Statutory compliance	0	0	0	0
Financial Services	0	14	14	13
Governance	0	27	27	26
Financial Administration	0	43	43	41
Salaries and related costs	0	0	0	0
Miscellaneous costs	0	0	0	8
Bank charges	0	1	1	1
Charity Ledger costs	0	7	7	6
Total	0	78	78	82

	Unrestricted Funds	Restricted Funds	Total 2024/25 Funds	Total 2023/24 Funds
	£000	£000	£000	£000
Raising funds	0	0	0	0
Charitable activities	78	0	78	82
	78	0	78	82

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

7 Expenditure

	Unrestricted Funds	Restricted Funds	Total 2024/25 Funds	Total 2023/24 Funds
	£000	£000	£000	£000
Raising Funds	235	23	258	223
Charitable activities - expenditure				
Purchase of new equipment	115	0	115	189
Staff education and welfare	91	8	99	181
Patient education and welfare	135	4	139	67
Research	0	0	0	0
Building and refurbishment	92	8	100	13
Clinical Education Centre	4	0	4	1
	437	20	457	451
	672	43	715	674

The total costs for raising funds is £258,000 (2023/24 £223,000) of which £174,000 relates to the fundraising team salary costs (see note 10 page 14) and the remaining balance relates to events and support costs of £74,000 (2023/24 £77,000), and staff lottery prizes £10,000 (2023/24 £10,000).

The cost for building and refurbishment was £100,000 (2023/24 £13,000).

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2024/25

8 Auditor's remuneration

The auditor's remuneration of £12,960 (2023/24 £12,600) relates solely to the statutory audit.

9 Trustees' remuneration and benefits

The Trustees' were not paid any remuneration and benefits or reimbursed for any expenditure in 2024/25 (2023/24 nil)

10 Staff costs and emoluments

	2024/25 Total £000	2023/24 Total £000
Salaries and Wages	142	110
Tax & NI	13	11
Pension costs	19	15
	<u>174</u>	<u>136</u>

Charity	2024/25 Headcount	FTE	2023/24 Headcount	FTE
Fundraising	4	3	4	3
	<u>4</u>	<u>3</u>	<u>4</u>	<u>3</u>

The table below shows the emoluments of our higher paid staff. Emoluments include all benefits, excluding employer pension costs.

	2024/25	2023/24
£60,000 to £69,999	1	1
	<u>1</u>	<u>1</u>

There were no other staff costs as the Charity uses the services provided by the NHS Foundation Trust staff, for the administration of the charity (Note 6 Financial Services)

11 Analysis of net movement in funds

	Unrestricted Funds £000	Restricted Funds £000	2024/25 Total Funds £000	2023/24 Total Funds £000
Net movement in funds for the year	(217)	28	(189)	(110)
Net movement in funds available for future activities	<u>(217)</u>	<u>28</u>	<u>(189)</u>	<u>(110)</u>

12 Intangible assets

Cost or Valuation	Software £000	2024/25 £000	2023/24 £000
Balance at start of year	5	5	5
Additions	0	0	0
Revaluations	0	0	0
Impairments	0	0	0
Disposals	0	0	0
Closing Balance	<u>5</u>	<u>5</u>	<u>5</u>
Accumulated Depreciation			
Balance at start of year	5	5	5
Disposals	0	0	0
Revaluations	0	0	0
Impairments	0	0	0
Charge for year	0	0	0
	<u>5</u>	<u>5</u>	<u>5</u>
Closing Net Book Value	<u>0</u>	<u>0</u>	<u>0</u>

13 Investments

Movement in fixed asset investments:	2024/25 £000	2023/24 £000
Market value at 1 April	202	1,433
Less: Transfer at carrying value	(197)	(1,229)
Add: Transfer at carrying value	197	0
Add: Acquisitions at cost	1,200	0
Net gain (losses) on revaluation	(20)	(2)
Market value at 31 March	<u>1,382</u>	<u>202</u>

Fixed asset investments:	2024/25 Total £000	2023/24 Total £000
Investments in BLK Charities UK Bond Fund	0	202
Investments in Brewin Dolphin	1,382	
	<u>1,382</u>	<u>202</u>

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2024/25

14 Investment income

	2024/25 Total £000	2023/24 Total £000
Investment income - Common Investment Fund	4	46
Prior Year Investment income adjustment	(6)	0
Investment income - Brewin Dolphin	12	0
Interest from Bank Account	83	64
	<u>93</u>	<u>110</u>

	Unrestricted Funds £000	Restricted Funds £000	2024/25 Total Funds £000	2023/24 Total Funds £000
Fixed asset investment	12	0	12	46
Short term investments and cash on deposit	81	0	81	64
	<u>93</u>	<u>0</u>	<u>93</u>	<u>110</u>

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2024/25

15 Debtors

	2024/25 Total £000	2023/24 Total £000
Debtors under 1 year		
Accrued income	72	31
Prepayments	(1)	0
Total	71	31
Debtors over 1 year		
Accrued income	0	0
Prepayments	0	0
Total Debtors	71	31

Accrued income of £71,000 (2023/24 £31,000) represents sums owed to the charity, which consists of accrued investment dividend of £2,200, contribution to Wellbeing Rooms Project £53,600, accrued bank interest £3,900, reimbursement for duplicate invoice £6,700, and reimbursement for items purchased £4,600.

	2024/25 Total £000	2023/24 Total £000
16 Cash and cash equivalents		
Government Banking Services	1,008	2,357
	1,008	2,357

17 Creditors

	2024/25 Total £000	2023/24 Total £000
Creditors: falling due within one year		
Trade creditors	0	0
Accruals	35	30
Deferred Income	54	0
Total	89	30
Creditors falling due after more than one year		
Accruals	0	0
Total Creditors	89	30

Creditor accruals represent sums owed each year end by the Charity, for costs incurred in the furtherance of the Charity's objectives.

18 Analysis of charitable funds - restricted

	Balance 1 April 2024 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2025 £000
Children's Appeal	18	7	(9)	0	0	16
Cancer Appeal	3	2	0	0	0	5
Emergency Department Appeal	5	0	0	0	0	5
Emergency Department Paediatric Appeal	15	4	(6)	0	0	13
NHS Charities Together	0	0	0	0	0	0
Volunteering Futures Funds	3	0	0	(3)	0	0
COVID-19/Wellbeing	140	60	(6)	0	0	194
Dudley Development Grant	21	0	(21)	0	0	0
	205	73	(42)	(3)	0	233

Restricted Funds are specific appeals for funds or donations where legal restrictions have been imposed by the donor. The charity has appeal funds, with grant funding from NHS Charities Together included in the above.

19 Analysis of charitable funds - unrestricted

	Balance 1 April 2024 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2025 £000
Material funds						
A Patient & Staff Wellbeing Fund	272	141	(163)	390	(7)	633
B Community General Fund	0	0	0	0	0	0
Sub total	272	141	(163)	390	(7)	633

	Balance 1 April 2024 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2025 £000
Material funds designated						
A Special Care Baby Unit	37	13	(11)	(11)	0	28
B Maternity & Obstetric Unit	151	17	(43)	(16)	(1)	108
C Coronary Care Unit	118	6	(11)	(40)	(1)	73
D Gastro Intestinal Unit	58	4	(8)	(12)	(1)	42
E Renal Unit	91	17	(35)	(23)	(1)	50
F Pathology Directorate	70	2	(5)	(31)	(1)	36
G Medical Directorate	748	200	(192)	(186)	(8)	562
H Medical Equipment Charity	129	5	(17)	(13)	0	104
I Cardiology	17	2	(2)	(7)	0	10
J Rheumatology	67	4	(8)	0	0	63
K Surgical Directorate	395	33	(122)	(59)	(2)	245
L Clinical Education Centre	46	1	(5)	0	0	42
M Adult Community Services	145	27	(49)	0	0	123
Others	11	1	(1)	11	0	22
Sub total	2,083	332	(509)	(387)	(13)	1,506
Total Unrestricted Funds	2,355	473	(672)	3	(20)	2,139

20 Commitments

The Charity has the following commitments:

	Unrestricted Funds	Restricted Funds	Total Funds 2024/25	Total Funds 2023/24
	£000	£000	£000	£000
Charitable Projects	0	0	0	0
Capital	55	0	55	0
Other	105	7	112	241
	160	7	167	241

The charity is purchasing equipment to assist dementia patients, providing a second Baby Bereavement Suite and the Mortuary Viewing room is undergoing refurbishment. Other commitments relate to miscellaneous items for staff & patients, courses, and patients furniture.

21 Analysis of total resources expended

	2024/25 £000	2023/24 £000
Description		
Christmas Expenditure - Patients	4	5
Patients Furniture	62	17
Patient Information/Education	12	11
Patients Miscellaneous	39	24
Medical & Surgical Equipment	100	167
Patients Audio Visual	5	2
Staff Christmas Expenditure	9	62
Staff Expenses	5	4
Staff Books/Journals/Education	4	14
Staff Course Fees	17	11
Staff Retirement/Long Service	11	13
Staff Other	40	57
Research	0	0
Contribution to Capital	88	11
Support Costs	61	56
Fundraiser Costs	217	183
Staff Lottery Prizes	10	10
Clinical Education Centre Costs	4	1
Governance Costs	27	26
Total	715	674

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF DUDLEY GROUP NHS CHARITY

Opinion

We have audited the financial statements of The Dudley Group NHS Charity (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102; The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year ended 31 March 2025;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Statement of Recommended Practice: Accounting and Reporting by Charities, 2019 Edition; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the charity to cease to continue as a going concern.

In our evaluation of the trustees' conclusions, we considered the inherent risks associated with the charity's business model including effects arising from macro-economic uncertainties such as the cost of living crisis, we assessed and challenged the reasonableness of estimates made by the trustees and the related disclosures and analysed how those risks might affect the charity's financial resources or ability to continue operations over the going concern period.

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

the information given in the Annual Report is inconsistent in any material respect with the financial statements; or
the charity has not kept sufficient accounting records; 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.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the group and the sector in which it operates. We determined that the following laws and regulations were most significant: The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), Charities SORP (FRS 102), Charities Act 2011, The Charities (Protection and Social Investment) Act 2016 and Data Protection Act 2018;

- We understood how the charity is complying with these legal and regulatory frameworks by making inquiries of management and those charged with governance. We enquired of management and those charged with governance whether there were any instances of non-compliance with laws and regulations, or whether they had any knowledge of actual or suspected fraud. We corroborated the results of our enquiries through our review of board and other minutes and through our legal and professional expenses review;
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, and the risk of material override of controls. Audit procedures performed by the team included:
 - Identifying and assessing the design effectiveness of certain controls management has put in place to prevent and detect fraud;
 - Challenging assumptions and judgements made by management in its significant accounting policies;
 - Identifying and testing journal entries, with a focus on unusual journals with specific risk characteristics and large value journals;
 - Identifying and testing related party transactions;
 - Inspecting board and other committee minutes; and
 - Assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it;
- The assessment of the appropriateness of the collective competence and capabilities of the engagement team. This included consideration of the engagement team's:
 - Understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation;
 - Knowledge of the charity sector; and
 - Understanding of the legal and regulatory requirements specific to the group including:
 - The provisions of the applicable legislation; and
 - Guidance issued by the Charity Commission.
- The team communications in respect of potential non-compliance with relevant laws and regulations included the potential for fraud in revenue through manipulation of income and management override of controls.
- In assessing the potential risks of material misstatement, we obtained an understanding of the charity's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Grant Thornton UK LLP

Jim McLarnon ACA
Grant Thornton UK LLP
Statutory Auditor, Chartered Accountants
Birmingham

Date: 21/1/2026

Grant Thornton UK LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Accounts

Dudley Group NHS Charity **Annual Report** 2023/2024



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1. Welcome from our charity chair

Welcome to the Dudley Group NHS Charity Annual Report 2023/24, we are proud to support patients, their families, and our incredible staff across the whole of The Dudley Group NHS Foundation Trust and within the local community.

I would like to thank all our supporters, who have once again contributed so much to the charity. Your donations and fundraising have helped us make a real difference to patient care here in Dudley.

I'm proud of the many important projects we are able to fund thanks to your support. In particular the scalp cooling machines to reduce hair loss for patients undergoing chemotherapy, improvements to the relatives rooms in our critical care unit and our beautiful memory tree which helps to remember staff and patients who have sadly passed away. Our charity team did a brilliant job organising successful fundraising events this year including the Superhero Fun Run which raised £5,000 and the Glitter Ball which raised £16,500.

All this is only made possible by the generosity of our supporters. Even in the uncertain times, when cost-of-living pressures are affecting so many, we've appreciated the growing number of donors. Like many charities our income in this year is slightly down and we continue to focus on raising funds, increasing awareness of our work and the positive impact on our community.

I would like to take this opportunity to thank our outgoing chair of the charity committee Julian Atkins for his enthusiasm and support for our charity and I look forward to continuing the excellent work.

Thanks also goes to our team of Trustees, who have worked hard to ensure value for money with every pound spent and to help make the most powerful impact on our patients and their families. I hope you will feel as inspired as I do, as you read on about the Dudley Group NHS Charity's work and our achievements.



Gary Crowe

Chair of charity committee

Deputy chair and non-executive director, the Dudley Group NHS Foundation Trust

2. A word from our chief executive

As the chief executive of The Dudley Group NHS Foundation Trust and as a member of the charity committee I would like to begin by saying a heartfelt thank you to everyone who has supported us.

This was a big year for our NHS, celebrating 75 years of providing care to all of us and those we love. As the official NHS charity in Dudley, we are proud to have been there supporting our NHS from the start and look forward to continuing that role in the future.

You will see more examples of the excellent work from the charity happening across the whole organisation and the dedication of the team shines through in the pages of this report.

Everyone has a wider role to play in strengthening the NHS charity sector as a whole, helping to build collaborative relationships with other organisations that are working to support Trusts up and down the country, and exploring opportunities to further develop our collective role as an important strategic partner to the health service.

I hope that you will enjoy reading this Annual Report and that you are as amazed as I am by the continued commitment and enthusiasm of everyone involved in running the Dudley Group NHS Charity.

Diane Wake

Chief executive, the Dudley Group NHS Foundation Trust
Member of charity committee



3. About the Dudley Group NHS Charity

Our charity mission is to enhance the wellbeing and experience of our patients and staff by providing services and facilities not routinely funded by the NHS or our Trust. We raise donations from grants, companies, individuals, events, wills, and legacies to fund our vital work and services.

We are **making every day better** for everyone - not just physically, but mentally and emotionally too. For our patients and staff, the core emotion we strive for as a charity is **happiness**, but happiness can come in many forms. Happiness can come from recovering from surgery with an iPad, to playing with toys while mum sees the doctor. It might also just be trying to provide some light when everything feels at its darkest.

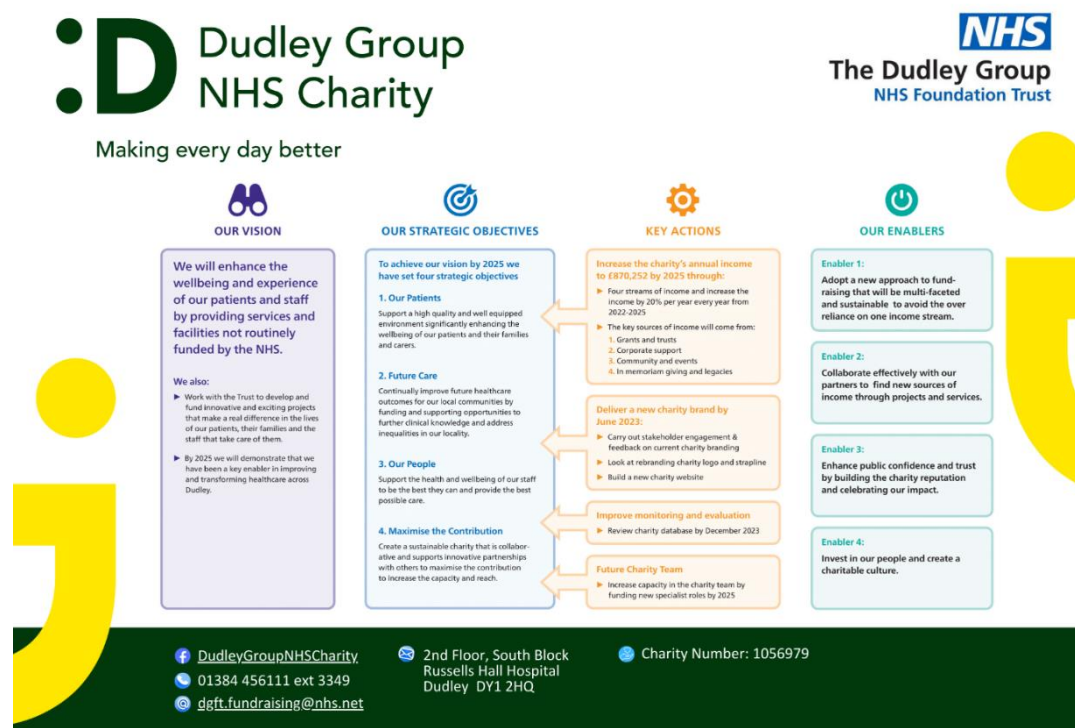
Happiness. Light. Joy.

- We work with the Dudley Group NHS Foundation Trust to develop and fund innovative and exciting projects that make a real difference in the lives of patients, their families and the staff that take care of them.
- Through our fundraising we are demonstrating we are a key enabler in improving and transforming healthcare across Dudley.

The Charity Committee (previously known as the Charitable Funds Committee) is made up of members of the Trust Board who oversee the workings of the charity. Nithee Patel is the head of fundraising for the Trusts **Dudley Group NHS Charity** (Charity No – 1056979).

3.1 The Dudley Group NHS Charity Strategy 2022-2025

The Dudley Group NHS Charity has been working through its three-year fundraising strategy, which sets out its objectives, actions, and enablers to ensure we achieve our targets before 2025.



3.2 Our strategic objectives and how we use charitable funds

1. **Our patients** – we support a high quality and well-equipped environment significantly enhancing the wellbeing of our patients and their families. The charity has funded:
 - Televisions for patients on wards
 - The refurbishment of relatives rooms in our critical care unit
 - Scalp cooling systems for patients undergoing cancer treatments
2. **Future care** – we continually support future healthcare outcomes for our local communities by funding and supporting opportunities to further clinical knowledge and addressing inequalities in Dudley. The charity has funded:
 - Specialist bereavement training for staff members
 - Easter eggs for all patients across the TrustThe charity has organised:
 - The Superhero Fun Run and Family Fun Day with the childrens services team to raise awareness of health issues that may affect children and young people in Dudley.
3. **Our people** – we support the health and wellbeing of our staff to be the best they can and provide the best possible care. The charity has funded:
 - A memory tree with dedicated leaves to remember passed staff members
 - The Trusts flagship staff recognition awards called committed to excellence
 - Vouchers, chocolates, and meals for staff members during the Christmas period
4. **Maximise the contribution** – we are creating a sustainable charity that is collaborative and supports innovative partnerships. The charity funded:
 - a. A violence reduction service in our Emergency Department in collaboration with the Black Country Integrated Care Board and St Giles Trust.The charity has organised:
 - b. Our annual Glitter Ball gala dinner event gathering local businesses together, the evening offered the opportunity for attendees to learn about NHS, raise funds for the charity and also network with other like-minded Black Country businesses.

3.3 Sharing charity news

All DGNHS Charity news is shared via several different mechanisms including media releases and photo opportunities and the social media accounts. Stay in the loop and be the first to know about our exciting events by hitting the 'Like' button on Facebook, and by following us on Instagram, Twitter, and LinkedIn.

- Twitter: @DGNHSCcharity
- Facebook: Dudley Group NHS Charity
- Instagram: @dgnhscharity
- LinkedIn: Dudley Group NHS Charity

4. How did we do? Key objectives for 2023-2024

4.1 Our Patients

4.1.1 Specialist equipment

The charity has funded Reminiscence/Rehabilitation & Interactive Therapy Activities (RITAs) software and equipment across the Trust.

RITAs are an all-in-one touch screen solution which offers digital reminiscence therapy, a relatively new tool in the fields of nursing and healthcare. RITAs encompass the use of user-friendly interactive screens and tablets to blend entertainment with therapy and to assist patients (particularly with memory impairments) in recalling and sharing events from their past through listening to music, watching news reports of significant historical events, listening to war-time speeches, playing games and karaoke, and watching films.



Staff members using the RITA with patients

This year the charity has funded three scalp cooling machines for our cancer services. Many people undergoing chemotherapy in the UK are completely unaware that scalp coolers exist let alone that they could help cancer patients undergoing chemotherapy to keep their hair. Losing your hair can be the final straw and can have a devastating impact not only on the patient but also their families, particularly for children and young people.

By using these machines many people have reported that their hair loss was so minimal which enabled them to 'just feel normal' whilst undergoing treatment.

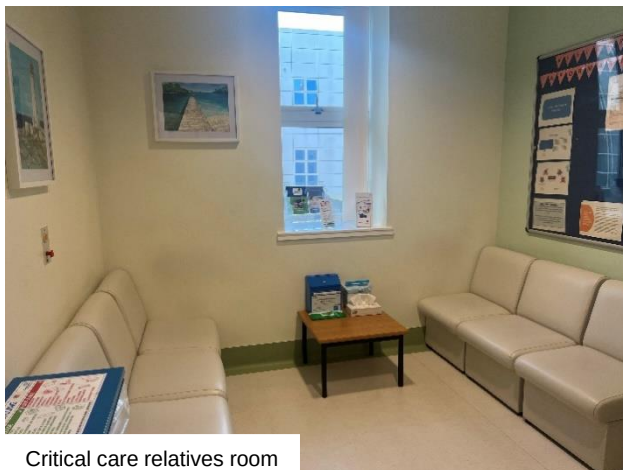


Scalp cooling machines

4.1.2 Improving spaces

Two welcoming and peaceful relatives' rooms have been upgraded thanks to donations from local families. The project to create calm and private spaces for relatives with loved ones was essential as the rooms are used for delivering news to relatives of patients receiving treatment for severe and life-threatening illnesses.

After more than 12 months of planning and design work, the new relatives' rooms are now open, providing invaluable facilities where family and friends can talk, rest, and even stay overnight. The modern interior design and colour schemes, include comfortable furniture and televisions, family members can relax and take their mind off the critical nature of the admission.



Critical care relatives room

4.1.2.3 Enhancing well-being

Tesla donated two mini cars for young patients to use to 'drive' to theatres. The charity arranged for the donation of the cars through the Tesla Owners Group UK initiative to help young patients alleviate their anxieties before their surgery and enhance patient experience at the hospital.

Simon Gregory matron of Theatres said, 'Staff really appreciate the kind donation from the Tesla Owners Club, as it allows us to ease the anxieties of our little patients as well as their parents or caregivers, making that journey into the Operating Theatres a bit more fun and engaging.'



Theatres staff with mini tesla cars

5. Future Care

5.1 Easter Egg Appeal

The charity launched an Easter egg appeal in February across Russell Hall Hospital, Corbett and Guest outpatient centres, and community sites for patients to enjoy a chocolate treat over the Easter weekend. Thanks to the generosity of organisations like; Dudley Lions, The Enterprise Group, Summerhill School, Lloyd's Bank, Puregym and many other members of the local community and supermarkets, the charity was overwhelmed by the appeals success with over 1,500 Easter eggs donated and distributed.

Amy Sargent, lead nurse on the Forget Me Not Unit at Russells Hall Hospital said "Our patients on the ward loved the Easter treats whilst in hospital. Thank you for all the donations, it makes a real difference to our patient experience."

Charity team with easter egg donations



5.2 Superhero Fun Run and Family Fun Day

Local superheroes came together to raise money for Dudley NHS charity at this year's 5K fun run on Sunday 11th June 2023 at Himley Hall Park. We had over 200 people attend the day, 90 of which took part in the fun run itself!

Throughout the event there was also, a family fun and awareness day which was organised by the childrens service CNS team which is made up of specialist nurses. There were children's activities, a fun fair, stalls, and refreshments available for all involved. Most importantly there were stalls from the team and other local health providers which helped raise awareness of health issues effecting children and young people in Dudley.

Ian Chadwell, who took part in the run for the second time and works in the Trust headquarters, said: "One of the best things about working in the NHS is being part of something bigger. It has been great to see colleagues from all parts of the hospital taking part, having fun, and raising funds to make life that little bit better for our patients. "Whilst it's certainly been a very hot day, it's a fantastic event to run in and having the shade of a big tree, a bottle of water and our medal waiting for us at the end was a brilliant moment!"

We managed to raise over £5,000 and still counting for our children's Appeal and all the funds raised will be improving the childrens outpatients waiting area in Russells Hall Hospital.

Participants starting the 5km superhero run



6. Our People

6.1 Memory Tree

The charity funded a beautiful Memory Tree at Russells Hall Hospital, in tribute to staff and patients who have sadly passed away.

The ornamental, metal tree contains leaves which can be engraved and dedicated in celebration, recognition, or remembrance of patients and staff at The Dudley Group NHS Foundation Trust. The tree has been placed in the centre of the hospital's main walkway, near to the main reception, and is accessible to all visitors, patients, and staff.

The handmade sculpture was created by artist and sculptor Claudia Ashley-Brown, who used a range of mixed metals to create the eye-catching design.

Staff and family members of those who have passed away have said the tree is a meaningful way for people to remember a loved one but will also help support our charity in a very symbolic way.



Chief executive and head of patient experience launching the memory tree

6.2 NHS 75th Birthday Celebrations

To celebrate the 75th Birthday of the NHS and the NHS Big Tea, our charity held a series of charity stands at all of our Trust sites from the 4th to 6th of July 2023. The charity funded all staff members with

a cup of tea or coffee, a cake, and an NHS 75 badge as a 'thank you' for being part of the NHS on its 75th Birthday.



Trust and PFI staff members celebrating big tea



NHS 75 pin badge funded by the charity

6.3 Long Service Awards

Annually the charity funds the Trusts Long Service Awards for staff members celebrating time in the NHS by receiving their 25, 30 and 40 years awards. The 2023 awards recognised an incredible 3,000 years of service within the NHS, a truly remarkable achievement. The presentations were made by chief executive Diane Wake and chair Sir David Nicholson.



Staff members celebrating long-service awards

7. Maximise the contribution

7.1 Glitter Ball

Black Country businesses came together to show their support for their local hospital and community services charity on Thursday 16th November 2023 at the Copthorne Hotel in Dudley. Gathering local businesses together, the evening offered the opportunity for attendees to learn about the NHS, to raise funds for the charity and also network with other like-minded Black Country businesses.

The event was kindly sponsored by Mitie, Summit Healthcare, How to find a Care Home and Black Country & Marches Institute of Technology.

Guests were treated to a wonderful evening of entertainment including welcome drinks and a two-course meal, as well as live music from Abba Legacy. They had an opportunity to hear from the Trust's chief executive Diane Wake and Dr Richard Alleyne, who spoke about his work in palliative care and the vital role the Trust Charity plays in supporting patients in end of life care at Dudley.

Steve Johnson, head of projects at Mitie said, "It was a glamorous night in Dudley for such a fantastic cause. There were some really passionate speakers, with compelling stories that I myself personally related to, particularly around palliative care. The attendance shows how all parties involved with the Trust are committed to providing the best service and care they can for the patients".

Many businesses and their teams celebrated their Christmas parties this year whilst giving back to a vital cause. The event managed to raise an amazing £16,500 which included some generous donations to raffle and auction prizes. The funds raised supported our patient and staff wellbeing fund.



Annual charity business networking event

7.2 New charity mascot

The Dudley Group NHS Charity were thrilled to receive a development grant for £30,000 from NHS Charities Together which specifically aimed at supporting charities to build capacity and become more robust. Our charity is utilising the grant to rebrand, create a new charity website, develop a charity mascot, and launch these to all its stakeholders.

In December 2023 the charity launched a childrens mascot competition through a unique partnership between Dudley Group NHS Charity and educational resource publishing company Twinkl. After receiving over fifty entries for the competition, the winning design of a friendly fox called Aati (which means the one who is generous in Arabic) caught the imagination of the judges. Wearing a Black

Country inspired t-shirt, a chain and holding the charity flag in his paw, Aati's friendly and fun personality shone through!

Designed by eleven-year-old, Laila Adams-Flash, was thrilled to receive the news that her creation had been chosen as the winning design, "I feel so happy to be the winner of this competition, I love drawing characters and cartoons so when my mum told me about the competition, I knew I really wanted to take part! I can't wait to see Aati showing others that's its kind to give to charity".

The mascot will now go into production and will be officially unveiled to Laila and the public in September 2024.



Childrens mascot competition winner with her design

8. Monitoring our fundraising income, expenditure and performance

8.1 Fundraising Income

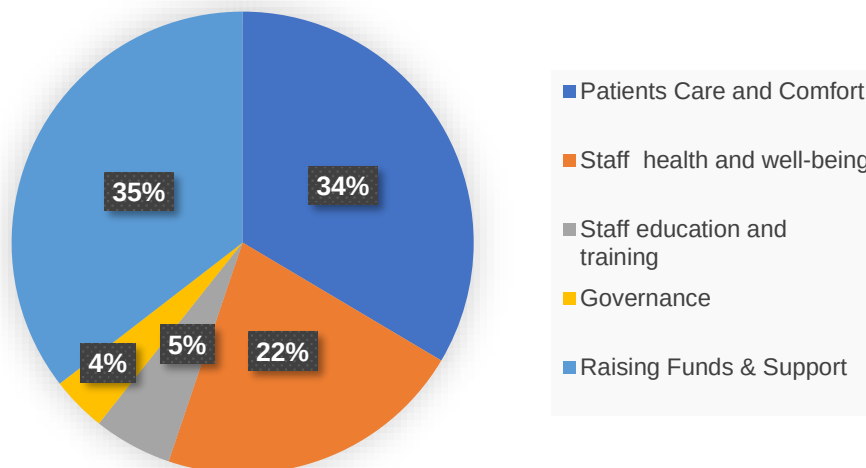
This year has been challenging for income in comparison to previous years, last year our total income was £723k and this year it has decreased to £674k. This was due to the charity experiencing a drop in donations following the pandemic and current cost of living crisis where we have seen donations decrease. We have also not been successful with applications for major grants due to the competitive environment in the charity sector which has seen a decrease in our grant funding.

The objectives and performance of the Dudley Group NHS Charity continue to be monitored and governed by the Charitable Funds Committee, a Sub-Committee of the Trust Board, chaired by a Non-Executive Director. In summary, the Corporate Trustees of Your Trust Charity have confidence in the fundraising and business development plan up to 2025, underpinned by the charity rebrand, new website and charity mascot which continues to act as a focal point of engagement with our supporters and donors.

8.2 Charitable funds spent in 2023-2024

The below chart explains how our charities income was spent over the course of 2023-2024 which is in line with our charities aims and objectives.

Total raised £674k



9. Plans for Future Periods 2024-2025

9.1 New charity rebrand, website and charity mascot

The charity will be launching its new refreshed branding along with its own stand along website and newly produced charity mascot to the public in 2024. The charity hopes all of these will help to increase public engagement, fundraising and awareness of the fantastic work we do as a charity and as an NHS Trust. In line with our new branding, we will look to refresh spaces across the Trust and also look at digital donation points.

9.2 Fundraising Income Streams

As per our 2022-2025 fundraising strategy our focus for the next 12 months 2024-2025 will be:

- To support our reach amongst the corporate business community we will look to recruit a Corporate Advisory Group with select senior individuals from the local business sector in The Black Country. The group will work alongside the fundraising team to secure new corporate partnerships and a greater presence within the area.
- We will look to develop a plan to increase new income from “In Memoriam” giving and legacies by actively promote legacies with marketing campaigns, using a range of media (running continuously internally and externally to the Trust).
- Look at setting up an external lottery for the public to get involved with which could increase the charity's unrestricted income.
- We will plan a major appeal to raise £1m in line with the Trust priorities.
- We will look to digitalise the process of expenditure of all funds and create an online bid process for the patient and staff well-being fund.
- We will look to implement the process of looking for a new database system for the charity.

9.3 Measuring impact and performance

The charity will work towards creating its own impact reporting tool which includes inputs, activities, outputs, outcomes and impacts, with impact viewed in terms of the long-term effect of a charity's activities on both individual beneficiaries and at a societal level.

9.4 Trustees Perspective

The charity fundraising strategy is due for review next year and the charity is planning ahead towards the future. The board of trustees are currently working with the charity to refresh its strategy for the next three years 2026-2029. This will include an internal and external review of the charity and reviewing the findings which will then translate into the development of a new fundraising strategy.

Appendix 1 - Reference and Administrative Details

Charity Name:

The Dudley Group NHS Charity

Charity Registration Number:

1056979

Governing Document:

The Dudley Group NHS Charity, registered Charity Number 1056979, was entered on the Central Register of Charities on the 22 July 1996 and amended on 14 November 2011.

Charity Trustees:

The Dudley Group NHS Foundation Trust is the Corporate Trustee of the Dudley Group NHS Charity (Trust Charity) and the Charitable Funds governed by the law applicable to Trusts, principally the Trustee Act 2000 and the Charities Act 2011.

The Corporate Trustee presents the Charitable Funds Annual Report and Summary Financial Statements for the year ended 31 March 2024.

The Charity's Annual Report and Financial Statements for the year ended 31 March 2024 have been prepared by the Corporate Trustee in accordance with the Charities Act 2011 and the Charities Statement of Recommended Practice 2015. The Charity's Annual Report and Financial Statements include all the separately established funds for which The Dudley Group NHS Foundation Trust is the sole beneficiary.

The Charity is constituted of 75 individual funds as at the 31 March 2024 (2022/23:74) and the notes to the financial statements, as per the Financial Accounts 2023/24 distinguish the types of funds held and disclose separately all material funds.

Charitable funds received by the Charity are accepted and held and administered as funds and property held on trust for the purposes relating to the health service in accordance with the National Health Services Act 2006 and the National Health Service and Community Care Act 1990 and these funds are held on trust by the corporate body.

The members of the NHS Foundation Trust Board who served during the financial year were as follows:

Position	Name	Commencing	End
Chief executive	Diane Wake	03/04/17	
Chief finance officer (interim)	Chris Walker	01/01/24	
Chief finance officer (Interim)	Kevin Stringer	01/06/22	31/12/23
Chief operating officer	Karen Kelly	02/01/18	
Medical director	Julian Hobbs	02/10/17	
Chief nurse	Mary Sexton	29/11/19	31/10/23
Interim chief nurse	Helen Blanchard	23/10/23	21/03/24
Chief nurse	Martina Morris	03/03/24	
Chief people officer (Interim)	Alan Duffell	20/06/22	
Director of integration	Kat Rose**	18/04/22	
Executive chief strategy and digital officer and deputy chief executive	Adam Thomas	01/09/19	
Director of governance	Andy Proctor **	01/06/22	
Director of communications	Liz Abbiss**	01/05/23	
Chair	Sir David Nicholson	01/09/22	
Non-executive director	Prof Liz Hughes	15/11/19	
Non-executive director	Julian Atkins	04/01/16	31/05/24
Non-executive director	Catherine Holland	01/09/18	
Non-executive director	Lowell Williams	01/12/19	
Non-executive director and deputy chair	Prof Gary Crowe	01/07/19	
Non-executive director	Vij Randeniya	20/11/20	
Associate non-executive director	Thuvarahan Amuthalingham****	13/05/21	
Non-executive director	Gurjit Bhogal	13/05/21	
Associate non-executive director	Anthony Hilton****	01/07/23	
Non-executive director	Joanne Hanley	01/06/23	

***non-voting*

*****associate non-executive directors are non-voting*

The NHS Foundation Trust Board devolved responsibility for the on-going management of funds to the Charity Committee (previously known as Charitable Funds Committee) which administers the funds on behalf of the Corporate Trustee.

The members of the Charity Committee who served during the financial year are as follows:

Position	Name	Joined CFC	Left
Non-executive director (chair of charity committee)	Julian Atkins	04/01/16	31/05/24
Non-executive director (chair of charity committee)	Prof Gary Crowe	01/06/24	
Chief executive	Diane Wake	03/04/17	
Chief finance officer (interim)	Kevin Stringer	01/06/22	31/12/23
Chief finance officer (interim)	Chris Walker	01/01/24	
Non-executive director	Lowell Williams	01/08/22	
Associate non-executive director	Thuvarahan Amuthalingham****	13/05/21	

****associate non-executive directors are non-voting

Appendix 2 - Principal Charitable Fund Advisers

The following officers of The Dudley Group NHS Foundation Trust are the principal charitable fund advisers:

Diane Wake, chief executive, and Kevin Stringer & Chris Walker, interim directors of finance, under a scheme of delegated authority as approved by the Corporate Trustee, have day-to-day responsibility for the management of the Charitable Fund and must personally approve, on behalf of the Corporate Trustee, all expenditure over £5,000 with an upper limit of £50,000 using their delegated authority. All executive directors and the deputy director of finance - Financial Reporting, under a scheme of delegated authority as approved by the Corporate Trustee, approve all expenditure up to £5,000.

Liz Abbiss, director of communications, advises on proposals for fundraising as well as the spending strategy in this financial year and has responsibility for the communications and charity teams.

Nithee Patel, head of fundraising oversees the fundraising of the Dudley Group NHS Charity. They write the charity strategy and action plans relating to income generation as well as writing fundraising proposals and applications for grants. They oversee the charity and manage the charity team. They work with fund managers to ensure they are spending their funds accordingly.

Emma Bland, head of financial services, advised and reported on charitable funds, including strategy and processes.

Sarah Gregg, senior financial accountant, acted as the principal officer overseeing the day- to-day financial management and accounting for the charitable funds during the year.

Karen Phillips, fundraising manager, liaises with the wards and departments providing advice and support for the charity fundraising. They lead on key fundraising campaigns for the charity as well as apply for funding to local grants, foundations, and trusts. They work with local businesses to develop corporate partnerships as well as support with fundraising events for the charity.

Samantha Powers, fundraising and events manager, leads on the charity's portfolio of events. They also lead the creation, planning and successful implementation of the charity's appeals and campaigns programme. In addition to raising awareness of the charity within the wider Dudley and West Midlands area.

Henna Rhoad, fundraising apprentice, manages the charity's social media presence, designs promotional material for the charity, organises cheque presentations, and supports the team with fundraising events and projects.

The arrangements for setting the pay and remuneration of the charity's key management personnel are in line with the Trust and NHS Agenda for Change and their banding system. All roles in the charity team have been benchmarked against other similar NHS Charities in the region and the parameters used in setting their pay are inline with the NHS terms and conditions. All roles and their pay and remuneration are reviewed and approved by the charity committee.

Principal Office for the Charity

Finance Department,
The Dudley Group NHS Foundation Trust,
Trust Headquarters,
Russells Hall Hospital, Dudley,

West Midlands, DY1 2HQ.
Telephone: 01384 321121

A full set of financial statements can be downloaded from our website www.dudleygroup.nhs.uk/our-charity or by contacting the Charity Finance Team, on 01384 321121 or dgft.charityfinance@nhs.net

Appendix 3 - Principal Professional Advisers

Bankers

NatWest
RBS European Operations Centre,
Brampton Road,
Newcastle-under-Lyme,
Staffordshire,
ST5 OQX

Santander UK plc
Corporate & Commercial Banking
1/35, 287-301 St Vincent Street
Glasgow
G25HN

Solicitors

Mills & Reeve
78-84 Colmore Row
Birmingham
B3 2AB

Investment Fund Managers

BlackRock Investment Managers Limited
PO Box 545
Darlington
DL1 9TQ

Independent Auditors

Grant Thornton LLP
17th Floor,
103 Colmore Row,
Birmingham
B3 3AG

Appendix 4 - Structure, Governance and Management

The Dudley Group NHS Foundation Trust consists of Russells Hall Hospital (Acute Hospital), Corbett Outpatient Centre and Guest Outpatient Centre. The charitable funds are attributed in line with the Trust's Directorate structure. For example, charitable funds for Medicine include Medical Wards, Leukaemia, Respiratory, Diabetes, Rheumatology, Rehabilitation and Palliative care. The funds within Surgery include Ear, Nose and Throat (ENT), Ophthalmology, Surgical Wards, Breast Cancer Services, Surgery and Theatres. Other funds are within Obstetrics, Gynaecology, Pathology, Critical Care, Neonatal Services, Cardiology, Gastrointestinal Services, Renal Unit and Coronary Care. Adult Community Services include the District Nurse Teams Fund, Audiology, and the Community Rehabilitation Fund (which includes Neurology).

The Charity fund was established with the Charity Commission using the model declaration of trust and all funds held on trust as at the date of registration were classified as unrestricted funds or classified as designated funds under the main Charity. Subsequent donations and gifts received by the Charity that are attributable to the original funds are added to those fund balances within the existing Charity.

The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund. By designating funds, the key aim of the Trustee is to serve the NHS Trust for the public benefit, it respects the wishes of our generous donors to support patient care and advance the good health and welfare of patients, visitors, and staff. The Trustee have complied with their duty to have had regard to the Charity Commission's guidance on public benefit, with due regard for funding decisions to demonstrate public benefit in the Charity's work.

Non-Executive Members of the Trust Board are appointed by the Trust Governors. Executive members of the Board are subject to recruitment by the NHS Foundation Trust Board. Members of the Trust Board and the Charity Committee (previously known as Charitable Funds Committee) are not individual trustee under Charity Law but act as agents on behalf of the Corporate Trustee.

The newly appointed members of the Charity Committee are provided with an induction pack which provides information about the Charity, including the Charity Committee terms of reference, Trustees' Annual Report and Financial Statements, policies and minutes, and information about trusteeship, including Charity Commission booklet CC3, The Essential Trustee. The Chair gives new members of both the NHS Foundation Trust Board and the Charity Committee a briefing on the current policies and priorities for the charitable funds.

Acting for the Corporate Trustee, the Charity Committee is responsible for the overall management of the Charitable Fund. The Committee is required to:

- Control, manage and monitor the use of the fund's resources.
- Provide support and guidance for usage of funds, whilst managing and monitoring the receipt of all income.
- Ensure that 'best practice' is followed in the conduct of all its affairs fulfilling all of its legal responsibilities.
- Ensure that the Investment Policy approved by the NHS Foundation Trust Board as Corporate Trustee is adhered to, and that performance is continually reviewed whilst being aware of ethical considerations.
- Keep the Trust Board fully informed on the activity, performance, and risks of the Charity.

The Charity Committee was established in 2006/07 and reports to the Trust Board. The objectives of the committee are to control the management and administration of the Charity in accordance with the

Charity's purposes and in line with the Charitable Funds Investment Policy. The committee will assist in the determination of the Charitable Funds Strategy ensuring that the Charity has all the hallmarks of an effective charity, as set out in the standards issued by the Charity Commission.

The accounting records and the day-to-day administration of the funds are dealt with by the Finance Department, Trust Headquarters, Russells Hall Hospital, Dudley, West Midlands, DY1 2HQ.

Appendix 5 - Risk Management and Financial Review

The risks to which the Charity is exposed have been identified and considered.

Future levels of income

The charity is reliant on donations to allow it to support the Trust and its plans for the future. The Trustees mitigate the risk that income will fall by engaging with the Charity Team. Fundraising activity is regularly reviewed at the Charity Committee meetings to understand what worked well and what improvements may be needed.

Fall in investment returns

The most significant risk identified was a possible loss from a fall in the value of the investments and the level of reserves available to mitigate the impact of such losses. The charity committee review the investment returns at the quarterly meetings to ensure that both spending and financial commitments remain in line with available income.

An effective system of internal financial control is maintained and operated in connection with the charitable funds as the Charity is managed under the Governance and internal controls that are in place for The Dudley Group NHS Foundation Trust. The current system of internal financial control provides reasonable assurance of the safeguarding of assets, the maintenance of proper accounting records and the reliability of financial information.

Financial Review

The deficit for the year was (£110,000). This is due to a reduction in donations and legacies, alongside an increase in expenditure on raising funds and charitable activities. Further detail is provided in sections 8.1 and 8.2 of this report.

The principal funding sources in 2023/24 were from donations and legacies (£0.336m), investments (£0.110m) and fundraiser income (£0.081m).

Up until March 2024, the Charity was holding £1.431m with BlackRock: £1.229m in their UK Equity ESG Fund, and £0.202m in their UK Bond Fund A. During March, the Charity redeemed its £1.229m holding in the UK Equity ESG Fund; these funds were transferred to BC Brewin Dolphin in 2024/25. The aim of the investments is primarily to provide income to support the grant giving activities as well as to grow the capital value in line with inflation as measured by UK CPI. The Charity also wishes for its investments to be managed in an ethical manner and has decided to place restrictions on direct investment into companies involved with tobacco, alcohol or obesity. The Charity's Investment Manager will consider Environmental, Social and Governance factors with all investments as they believe that companies that take these factors seriously will be the better long-term investments.

The Charity's financial position including reserves are closely monitored and reported on at quarterly Charity Committees. Reserves are total funds available to the Charity (liquid or otherwise) to enable it to meet its objectives. The Charity maintains sufficient reserves to allow it to cover known liabilities and contingencies, absorb setbacks and take advantage of change and opportunity. Funds of the Charity comprise Unrestricted Funds £2,355,000 (2022/23 £2,419,000) of which £2,083,000 (2022/23 £2,192,000) have been designated for specific purposes and Restricted Funds £205,000 (2022/23 £252,000). Unrestricted Funds comprise those funds that the trustee is free to use for any purpose in

furtherance of the Charity objectives. Restricted Funds are specific appeals for funds or donations where legal restrictions have been imposed by the Donor.

Working in partnership for public benefit

The Dudley Group NHS Foundation Trust is the main beneficiary of the Charity and is a related party by virtue of being Corporate Trustee of the Charity. The charities objectives are for any charitable purpose or purposes relating to the National Health Service, wholly or mainly for the service provided by The Dudley Group NHS Foundation Trust. The strategy of the Charity is to work in partnership with the Trust, ensuring the funds are used to best effect, by deciding upon the most beneficial way to use charitable funds regarding the main activities, objectives, strategies, and plans of the Trust.

Our mission statement is to enhance and further improve the high quality services provided by the Trust, providing additional comfort and benefit to its patients and staff, by focusing fund expenditure on areas not covered or fully supported by NHS funds.

The charity team continues to forge strong relationships with members of staff of the hospital and community donors, local businesses, and fundraisers. Without the support and co-operation of the wider community the effective contribution to the Trust would be much diminished. The director of communications and the head of fundraising has also ensured that public are thanked for the enormous fundraising goodwill has been achieved.

In accordance with the objectives and strategy of the Charity, the head of financial services and the head of fundraising liaise with fund managers and department heads to encourage the spending of their funds in accordance with the donor's wishes; by supporting research and procedures within the National Health Service, supporting capital developments and the purchase of medical equipment, provide training and development activities for clinical and other staff, to ensure public benefit.

The Leukaemia Appeal Fund, a separately registered Charity (charity number 701336) raises money specifically for the Georgina Unit at Russells Hall Hospital.

The Trust's Volunteer Service, managed by the volunteer co-ordinator, Jane Goldsmith provides a valuable service to patients, visitors, and staff. For more information call 01384 456111 ext. 3420 or email jane.goldsmith1@nhs.net.

The charity has a small number of volunteers who help us raise significant funds, represent us at events and around the Trust, support our office functions, and raise the profile of the Dudley Group NHS Charity in the community. Examples of roles include charity hub volunteer, ad-hoc corporate volunteer, events volunteers and charity mascot volunteer. We are thankful to all our volunteers and appreciate their contribution.

The Dudley Clinical Education Centre promotes and advances the study of science and medicine by supporting the professional education and development of Trust & Community staff and associated healthcare professionals. It supports key patients who are committed to further development of staff, by assisting in the training which empowers their contribution to specialist teams to improve the quality of care for all patients. For more information contact Kate Holmes, Medical Education Manager on 01384 321095 or email kate.holmes8@nhs.net

The Charity continues to be a member of NHS Charities Together, the trading name of the Association of NHS Charities. This organisation ensures that the Charity is kept informed and fully updated on all

current and developing issues in relation to charitable funds. Concerns are highlighted and the knowledge shared with similar organisations.

The charity is not a grant making organisation therefore so not have a grant making policy.

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2023/24

NATIONAL HEALTH SERVICE

DUDLEY GROUP NHS CHARITY

FINANCIAL STATEMENTS

2023-24

FOREWORD

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

The financial statements for the year ended 31 March 2024 have been prepared in accordance with the requirements in The Charities (Accounts and Reports) Regulation 2008, Charities Act 2011, the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS102), and the Charities FRS 102 SORP for years commencing on or after January 2019 (The Statement of Recommended Practice).

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

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

Approved by the Board on 14 November 2024.



Signed:

Date: 20 November 2024

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2023/24

Statement of trustee's responsibilities

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

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year. The trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently: observe the methods and principles in the Charities SORP (FRS102); make judgements and estimates that are reasonable and prudent.

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements: and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustee is responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

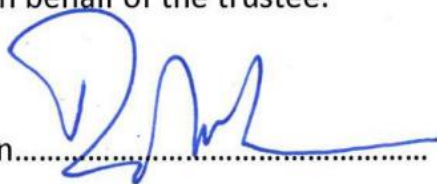
The trustee is responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustee confirms that:

so far as each trustee is aware, there is no relevant audit information of which the Charitable company's auditor is unaware: and the trustees have taken all the steps that they ought to, have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Approved by the Board on 14 November 2024.

Signed on behalf of the trustee:

Chairman.....

Date 20 November 2024

Trustee.....

Date 20 November 2024

Independent auditor's report to the trustees of Dudley Group NHS Charity

Opinion

We have audited the financial statements of Dudley Group NHS Charity (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102; The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year ended 31 March 2024;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Statement of Recommended Practice: Accounting and Reporting by Charities, 2019 Edition; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the charity to cease to continue as a going concern.

In our evaluation of the trustees conclusions, we considered the inherent risks associated with the charity's business model including effects arising from macro-economic uncertainties such as the cost of living crisis, we assessed and challenged the reasonableness of estimates made by the trustees and the related disclosures and analysed how those risks might affect the charity's financial resources or ability to continue operations over the going concern period.

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 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
- the charity has not kept sufficient accounting records; 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the group and the sector in which it operates. We determined that the following laws and regulations were most significant: The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), Charities SORP (FRS 102), Charities Act 2011, The Charities (Protection and Social Investment) Act 2016 and Data Protection Act 2018;

- We understood how the charity is complying with these legal and regulatory frameworks by making inquiries of management and those charged with governance. We enquired of management and those charged with governance whether there were any instances of non-compliance with laws and regulations, or whether they had any knowledge of actual or suspected fraud. We corroborated the results of our enquiries through our review of board and other minutes and through our legal and professional expenses review;
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, and the risk of material override of controls. Audit procedures performed by the team included:
 - Identifying and assessing the design effectiveness of certain controls management has put in place to prevent and detect fraud;
 - Challenging assumptions and judgements made by management in its significant accounting policies;
 - Identifying and testing journal entries, with a focus on unusual journals with specific risk characteristics and large value journals;
 - Identifying and testing related party transactions;
 - Inspecting board and other committee minutes; and
 - Assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it;
- The assessment of the appropriateness of the collective competence and capabilities of the engagement team. This included consideration of the engagement team's:
 - Understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation;
 - Knowledge of the charity sector; and
 - Understanding of the legal and regulatory requirements specific to the group including:
 - The provisions of the applicable legislation; and
 - Guidance issued by the Charity Commission.
- The team communications in respect of potential non-compliance with relevant laws and regulations included the potential for fraud in revenue through manipulation of income and management override of controls.
- In assessing the potential risks of material misstatement, we obtained an understanding of:
 - The charity's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement; and
 - The charity's control environment, including:
 - The policies and procedures implemented by the group to ensure compliance with the requirements of the financial reporting framework and relevant laws and regulations;
 - The adequacy of procedures for authorisation of transactions and review of management accounts; and
 - Procedures to ensure that possible breaches of laws and regulations are appropriate resolved.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jim McLarnon ACA
Grant Thornton UK LLP
Statutory Auditor, Chartered Accountants
Birmingham

Date: 21 November 2024

Grant Thornton UK LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of Financial Activities for the year ended 31 March 2024

	Note	Unrestricted Funds £000	Restricted Funds £000	2023/24 Total Funds £000	Unrestricted Funds £000	Restricted Funds £000	2022/23 Total Funds £000
Income from							
Donations and legacies	3	340	(4)	336	405	132	537
Investments	14	110	0	110	72	4	76
Other trading activities	4	106	8	114	94	1	95
Other	5	5	0	5	16	0	16
Total income		561	4	565	586	137	723
Expenditure on							
Raising funds	7 & 10	(187)	(9)	(196)	(140)	(19)	(159)
Charitable activities	7	(411)	(33)	(444)	(205)	(135)	(340)
Other expenditure	7	(26)	(8)	(34)	(23)	(44)	(67)
Total expenditure	21	(624)	(50)	(674)	(368)	(197)	(565)
Net income/(expenditure)		(63)	(46)	(109)	218	(60)	158
Net Gains/(losses) on investments	13	(1)	0	(1)	(36)	0	(36)
Net income/(expenditure) after Gains/(Losses) on investments		(64)	(46)	(110)	182	(60)	122
Transfers between funds		0	0	0	0	0	0
Net Movement in funds	11	(64)	(46)	(110)	182	(60)	122
Reconciliation of Funds							
Total Unrestricted Funds brought forward		2,419	0	2,419	2,237	0	2,237
Total Restricted Funds brought forward		0	252	252	0	312	312
Total Funds carried forward		2,355	206	2,561	2,419	252	2,671

The notes on pages 9 to 19 form part of these financial statements.

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

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2023/24

Balance Sheet as at 31 March 2024

	Note	Unrestricted Funds £000	Restricted Funds £000	Total at 31 March 2024 £000	Total at 31 March 2023 £000
Non Current Assets					
Intangible Assets	12	0	0	0	0
Investments	13	202	0	202	1,433
Debtors over 1 year	15	0	0	0	0
Total Fixed Assets		202	0	202	1,433
Current Assets					
Debtors	15	34	(3)	32	29
Cash and cash equivalents	16	2,134	223	2,357	1,267
Total Current Assets		2,168	221	2,389	1,296
Creditors falling due within one year	17	15	15	30	58
Net Current Assets		2,153	206	2,359	1,238
Total Assets Less Current Liabilities		2,355	206	2,561	2,671
Creditors falling due after more than one year	17	0	0	0	0
Provisions for liabilities and charges		0	0	0	0
Total Net Assets		2,355	206	2,561	2,671
Funds of the Charity					
Restricted income funds	18	0	206	206	252
Unrestricted income funds	19	2,355	0	2,355	2,419
Total Funds		2,355	206	2,561	2,671

The notes at pages 9 to 19 form part of these financial statements which were approved by the trustee and authorised for issue on their behalf by:

Signed:

Duraka

Date: 20 November 2024

Funds of the Charity comprise Unrestricted Funds £2,355,000 (2022/23 £2,419,000) of which £2,083,000 (2022/23 £2,192,000) have been designated for specific purposes and Restricted Funds £206,000 (2022/23 £252,000). Unrestricted Funds comprise those funds that the trustee is free to use for any purpose in furtherance of the Charity objectives. Restricted Funds are specific appeals for funds or donations where legal restrictions have been imposed by the Donor.

Cash Flow Statement for the year ended 31 March 2024

	2023/24 Total Funds £000	2022/23 Total Funds £000
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(109)	158
Adjustments for:		
Depreciation charge	0	0
Dividends and interest from investments	(110)	(76)
(Increase)/decrease in debtors	(3)	(7)
Increase/(decrease) in creditors	(28)	14
Net cash provided by (used in) operating activities	<u>(250)</u>	<u>89</u>
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	(250)	89
Cash flows from investing activities:		
Dividends and interest from investments	<u>1,339</u>	<u>76</u>
Net cash provided by (used in) investing activities	<u>1,339</u>	<u>76</u>
Change in cash and cash equivalents in the reporting period	<u>1,090</u>	<u>165</u>
Cash and cash equivalents at 1 April	<u>1,267</u>	<u>1,102</u>
Cash and cash equivalents at 31 March	<u><u>2,357</u></u>	<u><u>1,267</u></u>
Analysis of cash and cash equivalents		
Cash in hand	2,357	1,267
Notice deposits	<u>0</u>	<u>0</u>
Total cash and cash equivalents	<u><u>2,357</u></u>	<u><u>1,267</u></u>

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2023/24

Data entered below will be used throughout the workbook:

This year	2023-24
Last year	2022-23
This year ended	2024
Last year ended	2023
This year beginning	1 April 2023
This year name	31 March 2024
Last year name	31 March 2023

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2023/24

NATIONAL HEALTH SERVICE

DUDLEY GROUP NHS CHARITY

FINANCIAL STATEMENTS

2023-24

FOREWORD

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

The financial statements for the year ended 31 March 2024 have been prepared in accordance with the requirements in The Charities (Accounts and Reports) Regulation 2008, Charities Act 2011, the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS102), and the Charities FRS 102 SORP for years commencing on or after January 2019 (The Statement of Recommended Practice).

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

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

Approved by the Board on 14 November 2024.



Signed:

Date: 20 November 2024

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2023/24

Statement of trustee's responsibilities

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

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year. The trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently: observe the methods and principles in the Charities SORP (FRS102); make judgements and estimates that are reasonable and prudent.

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements: and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustee is responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

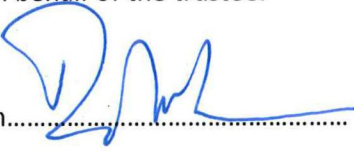
The trustee is responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustee confirms that:

so far as each trustee is aware, there is no relevant audit information of which the Charitable company's auditor is unaware: and the trustees have taken all the steps that they ought to, have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Approved by the Board on 14 November 2024.

Signed on behalf of the trustee:

Chairman.....

Date 20 November 2024

Trustee.....

Date 20 November 2024

Independent auditor's report to the trustees of Dudley Group NHS Charity

Opinion

We have audited the financial statements of Dudley Group NHS Charity (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102; The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year ended 31 March 2024;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Statement of Recommended Practice: Accounting and Reporting by Charities, 2019 Edition; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the charity to cease to continue as a going concern.

In our evaluation of the trustees conclusions, we considered the inherent risks associated with the charity's business model including effects arising from macro-economic uncertainties such as the cost of living crisis, we assessed and challenged the reasonableness of estimates made by the trustees and the related disclosures and analysed how those risks might affect the charity's financial resources or ability to continue operations over the going concern period.

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 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
- the charity has not kept sufficient accounting records; 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the group and the sector in which it operates. We determined that the following laws and regulations were most significant: The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), Charities SORP (FRS 102), Charities Act 2011, The Charities (Protection and Social Investment) Act 2016 and Data Protection Act 2018;

- We understood how the charity is complying with these legal and regulatory frameworks by making inquiries of management and those charged with governance. We enquired of management and those charged with governance whether there were any instances of non-compliance with laws and regulations, or whether they had any knowledge of actual or suspected fraud. We corroborated the results of our enquiries through our review of board and other minutes and through our legal and professional expenses review;
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, and the risk of material override of controls. Audit procedures performed by the team included:
 - Identifying and assessing the design effectiveness of certain controls management has put in place to prevent and detect fraud;
 - Challenging assumptions and judgements made by management in its significant accounting policies;
 - Identifying and testing journal entries, with a focus on unusual journals with specific risk characteristics and large value journals;
 - Identifying and testing related party transactions;
 - Inspecting board and other committee minutes; and
 - Assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it;
- The assessment of the appropriateness of the collective competence and capabilities of the engagement team. This included consideration of the engagement team's:
 - Understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation;
 - Knowledge of the charity sector; and
 - Understanding of the legal and regulatory requirements specific to the group including:
 - The provisions of the applicable legislation; and
 - Guidance issued by the Charity Commission.
- The team communications in respect of potential non-compliance with relevant laws and regulations included the potential for fraud in revenue through manipulation of income and management override of controls.
- In assessing the potential risks of material misstatement, we obtained an understanding of:
 - The charity's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement; and
 - The charity's control environment, including:
 - The policies and procedures implemented by the group to ensure compliance with the requirements of the financial reporting framework and relevant laws and regulations;
 - The adequacy of procedures for authorisation of transactions and review of management accounts; and
 - Procedures to ensure that possible breaches of laws and regulations are appropriate resolved.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jim McLarnon ACA
Grant Thornton UK LLP
Statutory Auditor, Chartered Accountants
Birmingham

Date: 21 November 2024

Grant Thornton UK LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of Financial Activities for the year ended 31 March 2024

	Note	Unrestricted Funds £000	Restricted Funds £000	2023/24 Total Funds £000	Unrestricted Funds £000	Restricted Funds £000	2022/23 Total Funds £000
Income from							
Donations and legacies	3	340	(4)	336	405	132	537
Investments	14	110	0	110	72	4	76
Other trading activities	4	106	8	114	94	1	95
Other	5	5	0	5	16	0	16
Total income		561	4	565	586	137	723
Expenditure on							
Raising funds	7 & 10	(187)	(9)	(196)	(140)	(19)	(159)
Charitable activities	7	(411)	(33)	(444)	(205)	(135)	(340)
Other expenditure	7	(26)	(8)	(34)	(23)	(44)	(67)
Total expenditure	21	(624)	(50)	(674)	(368)	(197)	(565)
Net income/(expenditure)		(63)	(46)	(109)	218	(60)	158
Net Gains/(losses) on investments	13	(1)	0	(1)	(36)	0	(36)
Net income/(expenditure) after Gains/(Losses) on investments		(64)	(46)	(110)	182	(60)	122
Transfers between funds		0	0	0	0	0	0
Net Movement in funds	11	(64)	(46)	(110)	182	(60)	122
Reconciliation of Funds							
Total Unrestricted Funds brought forward		2,419	0	2,419	2,237	0	2,237
Total Restricted Funds brought forward		0	252	252	0	312	312
Total Funds carried forward		2,355	206	2,561	2,419	252	2,671

The notes on pages 9 to 19 form part of these financial statements.

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

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2023/24

Balance Sheet as at 31 March 2024

	Note	Unrestricted Funds £000	Restricted Funds £000	Total at 31 March 2024 £000	Total at 31 March 2023 £000
Non Current Assets					
Intangible Assets	12	0	0	0	0
Investments	13	202	0	202	1,433
Debtors over 1 year	15	0	0	0	0
Total Fixed Assets		202	0	202	1,433
Current Assets					
Debtors	15	34	(3)	32	29
Cash and cash equivalents	16	2,134	223	2,357	1,267
Total Current Assets		2,168	221	2,389	1,296
Creditors falling due within one year	17	15	15	30	58
Net Current Assets		2,153	206	2,359	1,238
Total Assets Less Current Liabilities		2,355	206	2,561	2,671
Creditors falling due after more than one year	17	0	0	0	0
Provisions for liabilities and charges		0	0	0	0
Total Net Assets		2,355	206	2,561	2,671
Funds of the Charity					
Restricted income funds	18	0	206	206	252
Unrestricted income funds	19	2,355	0	2,355	2,419
Total Funds		2,355	206	2,561	2,671

The notes at pages' 9 to 19 form part of these financial statements which were approved by the trustee and authorised for issue on their behalf by:

Signed:



Date: 20 November 2024

Funds of the Charity comprise Unrestricted Funds £2,355,000 (2022/23 £2,419,000) of which £2,083,000 (2022/23 £2,192,000) have been designated for specific purposes and Restricted Funds £206,000 (2022/23 £252,000). Unrestricted Funds comprise those funds that the trustee is free to use for any purpose in furtherance of the Charity objectives, Restricted Funds are specific appeals for funds or donations where legal restrictions have been imposed by the Donor.

Cash Flow Statement for the year ended 31 March 2024

	2023/24 Total Funds £000	2022/23 Total Funds £000
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(109)	158
Adjustments for:		
Depreciation charge	0	0
Dividends and interest from investments	(110)	(76)
(Increase)/decrease in debtors	(3)	(7)
Increase/(decrease) in creditors	(28)	14
Net cash provided by (used in) operating activities	<u>(250)</u>	<u>89</u>
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	(250)	89
Cash flows from investing activities:		
Dividends and interest from investments	1,339	76
Net cash provided by (used in) investing activities	<u>1,339</u>	<u>76</u>
Change in cash and cash equivalents in the reporting period	<u>1,090</u>	<u>165</u>
Cash and cash equivalents at 1 April	1,267	1,102
Cash and cash equivalents at 31 March	<u>2,357</u>	<u>1,267</u>
Analysis of cash and cash equivalents		
Cash in hand	2,357	1,267
Notice deposits	0	0
Total cash and cash equivalents	<u>2,357</u>	<u>1,267</u>

Notes to the financial statements

1. Accounting Policies

(a) Basis of preparation

The financial statements have been prepared in accordance with the charities SORP 2019, the Charities Act 2011 and FRS102.

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

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

(b) Structure of funds

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

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

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

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received and the monetary value if incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point.

Individual donations are reviewed for Gift Aid application and duly claimed from H.M.R.C.
Gift Aid income is accrued at the year-end if not claimed from H.M.R.C in the financial year.

(d) Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable, this will be once confirmation has been received from the representatives of the estate(s) that probate has been granted, the executors have established that there are sufficient assets in the estate to pay the legacy and all conditions attached to the legacy have been fulfilled or are within the charity's control.

(e) Resources expended and irrecoverable VAT

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

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

The amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged against the category of r incurred.

1. Accounting Policies (continued)

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

Grants are only made to related or third party NHS bodies and non NHS bodies in furtherance of the charitable objectives of the funds held on trust. Grant payments are recognised as expenditure when the conditions for their payment have been met or where there is a constructive obligation to make a payment.

A constructive obligation arises when:

the charity has communicated its intention to award a grant to a recipient who then has a reasonable expectation that they will receive a grant or

the charity has made a public announcement about a commitment which is specific enough for the recipient to have a reasonable expectation that they will receive a grant or

there is an established pattern of practice which indicates to the recipient that 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 then a liability is recognised. Grants are not usually awarded with conditions. However when they are then those conditions have to be met before the liability is recognised.

When 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 to a single activity. These include staff costs, cost of administration, internal and external audit costs and IT support. Support costs have been apportioned between fundraising costs and charitable activities as a percentage of expenditure. The analysis of support costs and the bases of apportionment applied are shown in note 6, on page 13

(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 fee paid to a related party, The Dudley Group NHSFT, under a fundraising agreement (see note 2). The fee is used to pay the salaries and overhead costs of the hospital's fundraising office.

(i) Charitable Activities

Costs of charitable activities include all costs incurred in the pursuit of the charitable objects of the charity. These costs include an apportionment of support costs, as shown in note 6 on page 13, and are apportioned by average fund balance charges to the specific funds.

(j) Fixed asset investments

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 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 trustee's best estimate of market value.

the main form of financial risk faced by the charity is that of volatility in equity 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 OtM investments can be found in note 13

Investments are stated at market value at the balance sheet date. The Charity Authorised Investment Fund Units are included in the balance sheet at the closing dealing price at 31 March 2023.

(k) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and the opening market value or purchase date if later. Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value or purchase date if later.

(l) Debtors

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

1. Accounting Policies (continued)

(m) 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.

(n) Creditors

Creditors are amounts owed to 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.

(o) Intangible assets

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

Software

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

Measurement

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

Amortisation

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

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

(p) Pooling Scheme

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

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

(q) Cash Flow Statement

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

2 Related party transactions

As part of the normal course of business, the Charitable Funds undertake a number of transactions with The Dudley Group NHS Foundation Trust. These transactions amount to expenditure of £674,000 (2022/23 £565,000); and a creditor of £2,204 (2022/23 £23,000).

The Charity has also undertaken transactions with HMRC, who as a Government Department are deemed a related party. The transactions with HMRC are no income received (2022/23 nil); creditor of nil (2022/23 £17,300), and debt of £1,681 with the Dudley Group NHS Foundation Trust in this year (2022/23 £3,235).

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

	2023/24		2022/23	
	Turnover of Connected Organisation	Surplus (Deficit) for the Connected Organisation	Turnover of Connected Organisation	Surplus (Deficit) for the Connected Organisation
	£000	£000	£000	£000
The Dudley Group NHS Foundation Trust	579,323	(30,505)	545,068	(322)

3 Donations and legacies

	Unrestricted Funds	Restricted Funds	2023/24 Total Funds	2022/23 Total Funds
	£000	£000	£000	£000
Donations from individuals	132	(4)	128	108
Donations in memoriam	65	0	65	91
Charity Appeal income	12	0	12	13
Legacies	131	0	131	167
Grants	1	0	1	158
Total	340	(4)	336	537

Donations from individuals are gifts from members of the public, relatives of patients and staff.

In 2023/24 the Charity received several amounts from legacies totalling £131,000; a slight decrease from 2022/23 (£167,000).

In 2023/24 the Charity received a grant from Waites Family totalling £500 (2022/23 £158,000)

4 Other trading activities

	Unrestricted Funds	Restricted Funds	2023/24 Total Funds	2022/23 Total Funds
	£000	£000	£000	£000
Fundraiser income	73	8	81	64
Staff Lottery Income	33	0	33	31
Total	106	8	114	95

5 Other income

	Unrestricted Funds	Restricted Funds	2023/24 Total Funds	2022/23 Total Funds
	£000	£000	£000	£000
Miscellaneous Income	2	0	2	14
Clinical Education Centre - income	3	0	3	2
Total	5	0	5	16

6 Allocation of support costs

	Raising funds	Charitable activities	2023/24 Total Funds	2022/23 Total Funds
	£000	£000	£000	£000
External audit fee	13	0	13	12
Statutory compliance	0	0	0	0
Financial Services	13	0	13	12
Governance	26	0	26	24
Financial Administration	41	0	41	36
Salaries and related costs	0	0	0	0
Miscellaneous costs	0	8	8	43
Bank charges	1	0	1	1
Charity Ledger costs	6	0	6	6
Total	74	8	82	110
	Unrestricted Funds	Restricted Funds	Total 2023/24 Funds	Total 2022/23 Funds
	£000	£000	£000	£000
Raising funds	0	0	0	0
Charitable activities	74	8	82	110
	74	8	82	110

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

7 Expenditure

	Unrestricted Funds	Restricted Funds	Total 2023/24 Funds	Total 2022/23 Funds
	£000	£000	£000	£000
Raising Funds	212	11	223	159
Charitable activities - expenditure				
Purchase of new equipment	189	0	189	47
Staff education and welfare	147	34	181	199
Patient education and welfare	61	6	67	70
Research	0	0	0	6
Building and refurbishment	13	0	13	84
Clinical Education Centre	1	0	1	0
	411	40	451	406
	623	51	674	565

The total costs for raising funds is £223,000 (2022/23 £159,000) of which £136,000 relates to the fundraiser and lead fund raiser salary costs (see note 10 page 14) and the remaining balance relates to events and support costs of £77,000 (2022/23 £37,000), and staff lottery prizes £10,000 (2022/23 £10,000),

The cost for building and refurbishment was £13,000 (2022/23 £84,000).

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2023/24

8 Auditor's remuneration

The auditor's remuneration of £12,600 (2022/23 £12,000) relates solely to the statutory audit.

9 Trustees' remuneration and benefits

The Trustees' were not paid any remuneration and benefits or reimbursed for any expenditure in 2023/24 (2022/23 nil)

10 Staff costs and emoluments

	2023/24 Total £000	2022/23 Total £000
Salaries and Wages	110	89
Tax & NI	11	11
Pension costs	15	12
	<u>136</u>	<u>112</u>

The staff costs and emoluments of £110,000 (2022/23 £89,000) relate to the fundraiser who commenced in January 2010, the Fundraising & Engagement Lead who commenced in July 2021, the Fundraising and Events Manager who commenced in October 2023, and the Fundraising Apprentice who commenced in September 2023.

There is one member of staff who earned over £60,000 (2022/23 one member)

There were no other staff costs as the Charity uses the services provided by the NHS Foundation Trust staff, for the administration of the charity (Note 6 Financial Services)

11 Analysis of net movement in funds

	Unrestricted Funds £000	Restricted Funds £000	2023/24 Total Funds £000	2022/23 Total Funds £000
Net movement in funds for the year	(64)	(46)	(110)	122
Net movement in funds available for future activities	<u>(64)</u>	<u>(46)</u>	<u>(110)</u>	<u>122</u>

12 Intangible assets

Cost or Valuation	Software £000	2023/24 £000	2022/23 £000
Balance at start of year	5	5	5
Additions	0	0	0
Revaluations	0	0	0
Impairments	0	0	0
Disposals	0	0	0
Closing Balance	<u>5</u>	<u>5</u>	<u>5</u>
Accumulated Depreciation			
Balance at start of year	5	5	5
Disposals	0	0	0
Revaluations	0	0	0
Impairments	0	0	0
Charge for year	0	0	0
	<u>5</u>	<u>5</u>	<u>5</u>
Closing Net Book Value	<u>0</u>	<u>0</u>	<u>0</u>

13 Investments

Movement in fixed asset investments:	2023/24 £000	2022/23 £000
Market value at 1 April	1,433	1,469
Less: Disposals at carrying value	(1,229)	0
Add: Acquisitions at cost	0	0
Net gain (losses) on revaluation	(2)	(36)
Market value at 31 March	<u>202</u>	<u>1,433</u>

Fixed asset investments:	Units held as at 31 March 2024	2023/24 Total £000	2022/23 Total £000
Investments in BLK Charities UK Bond Fund	138,890	202	206
Investments in BLK Charities UK Equity ESG Fund	0	0	1,227
	<u>138,890</u>	<u>202</u>	<u>1,433</u>

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2023/24

14 Investment income

	2023/24 Total £000	2022/23 Total £000
Investments income - Common Investment Fund	46	50
Cash held as part of the investment portfolio	0	9
Interest from Bank Account	64	17
	<u>110</u>	<u>76</u>

	Unrestricted Funds £000	Restricted Funds £000	2023/24 Total Funds £000	2022/23 Total Funds £000
Fixed asset investment	46	0	46	54
Short term investments and cash on deposit	64	0	64	22
	<u>110</u>	<u>0</u>	<u>110</u>	<u>76</u>

Movement in Santander Deposit Account

	2023/24 Total £000	2022/23 Total £000
Value of Deposit Fund at 1 April	0	500
Additions	0	0
Disposals	0	(500)
Value of Deposit Fund at 31 March	<u>0</u>	<u>0</u>

15 Debtors

	2023/24 Total £000	2022/23 Total £000
Debtors under 1 year		
Accrued income	31	29
Prepayments	0	0
Total	31	29
Debtors over 1 year		
Accrued income	0	0
Prepayments	0	0
Total Debtors	31	29

Accrued income of £31,000 (2022/23 £29,000) represents sums owed to the charity, which consists of accrued investment dividend of £9,000, sponsorship for Committed to Excellence awards £8,000, accrued bank interest £8,400, and outstanding Gift Aid claim of £4,900.

16 Cash and cash equivalents

	2023/24 Total £000	2022/23 Total £000
Government Banking Services	2,357	1,267
Santander Fixed Term Deposit	0	0
	2,357	1,267

17 Creditors

	2023/24 Total £000	2022/23 Total £000
Creditors: falling due within one year		
Trade creditors	0	7
Accruals	30	51
Total	30	58
Creditors falling due after more than one year		
Accruals	0	0
Total Creditors	30	58

Creditor accruals represent sums owed each year end by the Charity, for costs incurred in the furtherance of the Charity's objectives.

18 Analysis of charitable funds - restricted

	Balance 1 April 2023 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2024 £000
Children's Appeal	10	8	0	0	0	18
Cancer Appeal	3	0	0	0	0	3
Emergency Department Appeal	5	0	0	0	0	5
Emergency Department Paediatric Appeal	19	0	(4)	0	0	15
NHS Charities Together	0	0	0	0	0	0
Volunteering Futures Funds	12	0	(9)	0	0	3
COVID-19/Wellbeing	173	(5)	(28)	0	0	140
Dudley Development Grant	30	0	(9)	0	0	21
	252	3	(50)	0	0	205

Restricted Funds are specific appeals for funds or donations where legal restrictions have been imposed by the donor.

The charity has appeal funds, with grant funding from NHS Charities Together included in the above.

The appeal funds have been established to provide support, comfort and well-being to the patients, their families and carers whilst they are in hospital.

The Volunteering Future Funds was established to expand the Trust student volunteering programme.

The COVID 19/Wellbeing fund was established to support patient and staff well-being during the pandemic and after.

The Dudley Development Grant was provided by NHS Charities Together to support the charity to rebrand, create its own website and mascot.

19 Analysis of charitable funds - unrestricted

	Balance 1 April 2023 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2024 £000
Material funds						
A Patient & Staff Wellbeing Fund	250	200	(177)	0	(1)	272
B Community General Fund	0	0	0	0	0	0
Sub total	250	200	(177)	0	(1)	272

	Balance 1 April 2023 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2024 £000
Material funds designated						
A Special Care Baby Unit	35	7	(5)	0	0	37
B Maternity & Obstetric Unit	132	40	(21)	0	0	151
C Coronary Care Unit	70	59	(11)	0	0	118
D Gastro Intestinal Unit	65	5	(12)	0	0	58
E Renal Unit	104	7	(20)	0	0	91
F Pathology Directorate	73	2	(5)	0	0	70
G Medical Directorate	856	148	(256)	0	(1)	748
H Medical Equipment Charity	136	7	(14)	0	0	129
I Cardiology	17	1	(1)	0	0	17
J Rheumatology	72	5	(10)	0	0	67
K Surgical Directorate	395	57	(57)	0	0	395
L Clinical Education Centre	44	5	(3)	0	0	46
M Adult Community Services	159	17	(31)	0	0	145
Others	11	1	(1)	0	0	11
Sub total	2,169	361	(447)	0	(1)	2,083
Total Unrestricted Funds	2,419	561	(624)	0	(2)	2,355

20 Commitments

The Charity has the following commitments:

	Unrestricted Funds	Restricted Funds	Total Funds 2023/24	Total Funds 2022/23
	£000	£000	£000	£000
Charitable Projects	0	0	0	0
Capital	0	0	0	0
Other	213	28	241	178
	213	28	241	178

The charity is undergoing a rebranding and website design project and the playroom on the Children's Unit is undergoing refurbishment. Other commitments relate to miscellaneous items for staff & patients, courses, and patients furniture.

21 Analysis of total resources expended

	2023/24 £000	2022/23 £000
Description		
Christmas Expenditure - Patients	5	3
Patients Furniture	17	32
Patient Information/Education	11	3
Patients Miscellaneous	24	17
Medical & Surgical Equipment	167	39
Patients Audio Visual	2	3
Staff Christmas Expenditure	62	13
Staff Expenses	4	1
Staff Books/Journals/Education	14	29
Staff Course Fees	11	8
Staff Retirement/Long Service	13	17
Staff Other	57	90
Research	0	5
Contribution to Capital	11	63
Support Costs	56	86
Fundraiser Costs	183	122
Staff Lottery Prizes	10	10
Clinical Education Centre Costs	1	0
Governance Costs	26	24
Total	674	565

Independent auditor's report to the trustees of Dudley Group NHS Charity

Opinion

We have audited the financial statements of Dudley Group NHS Charity (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102; The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year ended 31 March 2024;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Statement of Recommended Practice: Accounting and Reporting by Charities, 2019 Edition; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the charity to cease to continue as a going concern.

In our evaluation of the trustees conclusions, we considered the inherent risks associated with the charity's business model including effects arising from macro-economic uncertainties such as the cost of living crisis, we assessed and challenged the reasonableness of estimates made by the trustees and the related disclosures and analysed how those risks might affect the charity's financial resources or ability to continue operations over the going concern period.

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 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
- the charity has not kept sufficient accounting records; 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the group and the sector in which it operates. We determined that the following laws and regulations were most significant: The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), Charities SORP (FRS 102), Charities Act 2011, The Charities (Protection and Social Investment) Act 2016 and Data Protection Act 2018;

- We understood how the charity is complying with these legal and regulatory frameworks by making inquiries of management and those charged with governance. We enquired of management and those charged with governance whether there were any instances of non-compliance with laws and regulations, or whether they had any knowledge of actual or suspected fraud. We corroborated the results of our enquiries through our review of board and other minutes and through our legal and professional expenses review;
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, and the risk of material override of controls. Audit procedures performed by the team included:
 - Identifying and assessing the design effectiveness of certain controls management has put in place to prevent and detect fraud;
 - Challenging assumptions and judgements made by management in its significant accounting policies;
 - Identifying and testing journal entries, with a focus on unusual journals with specific risk characteristics and large value journals;
 - Identifying and testing related party transactions;
 - Inspecting board and other committee minutes; and
 - Assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it;
- The assessment of the appropriateness of the collective competence and capabilities of the engagement team. This included consideration of the engagement team's:
 - Understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation;
 - Knowledge of the charity sector; and
 - Understanding of the legal and regulatory requirements specific to the group including:
 - The provisions of the applicable legislation; and
 - Guidance issued by the Charity Commission.
- The team communications in respect of potential non-compliance with relevant laws and regulations included the potential for fraud in revenue through manipulation of income and management override of controls.
- In assessing the potential risks of material misstatement, we obtained an understanding of:
 - The charity's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement; and
 - The charity's control environment, including:
 - The policies and procedures implemented by the group to ensure compliance with the requirements of the financial reporting framework and relevant laws and regulations;
 - The adequacy of procedures for authorisation of transactions and review of management accounts; and
 - Procedures to ensure that possible breaches of laws and regulations are appropriate resolved.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jim McLarnon ACA
Grant Thornton UK LLP
Statutory Auditor, Chartered Accountants
Birmingham

Date: 21 November 2024

Grant Thornton UK LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

THE DUDLEY GROUP NHS FOUNDATION TRUST CHARITY

England & Wales - Charity number 1056979

Accounts



Charity Annual Report 2022/2023

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1. Welcome to our Annual Report - Foreword

Welcome to The Dudley Group NHS Foundation Trust Charity's Annual Report 2022/23. At the Dudley Group NHS Charity, we are proud to support patients, families, and staff across the whole of the Dudley Group NHS Foundation Trust.

I am delighted to be reviewing another very busy and productive year, where we continue to enhance the wellbeing and experience of our patients and staff by providing services and facilities not routinely funded by the NHS. The Charity's partnership with the Trust is key to our success and this partnership continues to go from strength to strength. Staff and clinical teams are starting to see a real benefit from having a proactive NHS charity adding value in a variety of different ways.

I would like to take this opportunity to thank our team of Trustees, who have a wide range of knowledge and expertise, and the passion to ensure funds raised are well spent.

I'm proud of the many important projects we are able to fund at the Dudley Group NHS Charity thanks to our generous donors. In particular our new staff wellbeing room in the maternity department has been greatly appreciated by the maternity staff and has made a real difference to their health and wellbeing.

This year we also funded a fantastic new young people's volunteering programme called 'DGFT Advance' which supported young volunteers, who were experiencing barriers to volunteering in Dudley, to participate in flexible and digital volunteer roles at the Trust.

Our charity team did a brilliant job organising a number of successful fundraising events this year including the Superhero Fun Run which raised £3,200 and the Glitter Ball which raised £15,500.

During the last financial year, we also developed our three year fundraising strategy, which is designed to make sure we continue to use donations to deliver the very best for our patients and staff. It links closely with the Dudley Group NHS Foundation Trust's strategy which is to deliver excellent health care, improved health for all.

We are very grateful to all those who fundraise for us by undertaking activities such as running marathons, jumping out of planes, shaving heads, knitting, baking etc. Sometimes this is due to their own experience of the Trust, sometimes due to the experiences of loved ones and sometimes because raising money for their local hospital just feels the right thing to do. Their ingenuity and motivation never ceases to surprise and impress us, and every penny raised is much appreciated.

I feel exceptionally proud to chair the Charitable Funds Committee, and I hope you will feel as inspired as I do, as you read on about the Dudley Group NHS Charity's work and our achievements.

Julian Atkins
Chair of charitable funds committee
Non-executive director



A word from our chief executive

As the chief executive of The Dudley Group NHS Foundation Trust and as a member of the charitable funds committee I would like to begin by saying a heartfelt thank you to everyone who has supported us so brilliantly.

The innovative ways our community has found to raise money for the charity continues to impress and inspire us, as well as underlining the affection and gratitude which local people have for their health service.

Charitable funds make a huge difference to our patients, their families, and our staff, they help to provide those added extras that would not be possible otherwise.

I hope that you will enjoy reading this Annual Report and that you are as impressed as I am by the continued dedication and hard work of everyone involved in running the Dudley Group NHS Charity.

Diane Wake

Chief executive

Member of charitable funds committee



2. About the Dudley Group NHS Charity

Our charity mission is to enhance the wellbeing and experience of our patients and staff by providing services and facilities not routinely funded by the NHS or our Trust. We raise donations from grants, companies, individuals, events, wills, and legacies to fund our vital work and services.

- We work with the Dudley Group NHS Foundation Trust to develop and fund innovative and exciting projects that make a real difference in the lives of patients, their families and the staff that take care of them.
- Through our fundraising we are demonstrating we are a key enabler in improving and transforming healthcare across Dudley.

The Charitable Funds Committee is made up of members of the Trust Board and oversees the workings of the charity. Nithee Patel is the head of fundraising for the Trust **Dudley Group NHS Charity** (Charity No – 1056979).

2.1 Our strategic objectives and how we use charitable funds

1. **Our patients** - support a high quality and well-equipped environment significantly enhancing the wellbeing of our patients and their families. The charity has funded:
 - SafeSpace Hi-Lo bed for the children's ward
 - Sensory equipment for children emergency department
 - Simulation doll for the neo-natal unit
2. **Future care** - continually improve future healthcare outcomes for our local communities by funding and supporting opportunities to further clinical knowledge and address inequalities in our Dudley. The charity has funded:
 - a. A project to recruit disadvantaged young people aged 16-18 as volunteers in the Trust
 - b. Breast cancer screening specialist resources for patients from an ethnic minorities
3. **Our people** - support the health and wellbeing of our staff to be the best they can and provide the best possible care. The charity has funded:
 - a. Mental Health First Aid Training for a cohort of staff members
 - b. Staff wellbeing room for the maternity ward
 - c. Long Service Awards for staff members
4. **Maximise the contribution** - create a sustainable charity that is collaborative and supports innovative partnerships. The charity has been a part of:
 - a. The Black Country & West Birmingham STP Consortia of NHS Charities Together partnerships. Through this the charity led a project to support community partnerships in recognition of the impact of COVID-19 on the wider community.

2.2 Sharing charity news

All DGNHS Charity news is shared via several different mechanisms including press releases and photo opportunities and the social media accounts. Stay in the loop and be the first to know about our exciting events by hitting the 'Like' button on Facebook, and by following us on Instagram, Twitter, and LinkedIn.

- Twitter: @DGNHSCharity

- Facebook: Dudley Group NHS Charity
- Instagram: @dgnhscharity
- LinkedIn: Dudley Group NHS Charity

3. Supporting Our Staff

3.1 Maternity staff wellbeing room

We are proud to have launched a new wellbeing room for our maternity staff at Russells Hall Hospital. During the pandemic, the charity and communications teams led informal engagement feedback sessions which included staff representatives from Russells Hall Hospital (acute hospital), Guest Outpatient Centre, Corbett Outpatient Centre, and our community services.

Staff shared what improvements they felt would make the biggest difference to their working lives. Suggestions included medical equipment or enhancements that support patients and their families as well as the need for staff wellbeing initiatives and in particular the need for improved indoor and outdoor spaces for staff.

The maternity department had a very small staff room which with social distancing made it difficult for the number of staff on shift at any one time to take a break comfortably. The Trust charity was fortunate to receive charitable donations from members of the public, community groups and companies such as In-Touch Games during COVID.

The Trust supported by the charity decided to use some of these funds to create a dedicated staff wellbeing space for the maternity department staff. The teams wanted a 'comfy sofa', a place to lock away their phones in charging pods, as well as a calming space to reset after a difficult day! The room was launched by Diane Wake the Trust's chief executive who was joined by InTouch.



3.2 NHS Big Tea 'Raise a cuppa for the NHS'

The NHS Big Tea is an annual fundraising and awareness campaign with the aim of celebrating the NHS birthday and recognising the vital work of NHS charities in supporting our health service. This year the Dudley Group NHS Charity encouraged our staff, local communities, and businesses to organise a tea party by sharing a pot of tea with colleagues at work, raising a cuppa of the nation's favourite brew at a place of worship or sports club, taking a flask outside with friends and family, popping the kettle on

at home or rallying the whole street with a brew, biscuits, and bunting on the health service's 74th birthday.

At Russells Hall Hospital we held a charity tombola in the main entrance which was supported by our local Starbucks who donated prizes. The Trust HQ held an incredible bake sale where many staff members kindly baked and donated their sweet goods. Corbett outpatient centre, the maternity and respiratory services held their own bake sale and raised funds for their individual departments.

Local companies including Mitie, HSBC and Starbucks all held bake sales raised funds for our charity. A big thank you to everyone who took part in the NHS 74th birthday and Big Tea celebrations, we raised over £2,000 for the Trust charity and allowed everyone to come together and say an enormous thank you to our incredible NHS – especially after all they have been through these last two years, and the ongoing challenges they continue to face.



4. Supporting Our Patients

4.1 Baby Bereavement Campaign

The Dudley Group NHS Charity Baby Bereavement Campaign started four years ago in 2018 at The Dudley Group NHS Foundation Trust. We have been fortunate enough to be in receipt of over £107,000 to date, of which a substantial amount has already been utilised to drastically improve the service we provide to our local families in Dudley.

Fundamentally the campaign began to fund a much-needed bereavement suite within our maternity unit, enabling families to spend precious time with their baby, in a soundproofed, private, and homely space away from the standard day to day of the maternity unit.

The bereavement suite has provided many local families with the space and calming environment we desperately wanted to achieve. We have received lots of feedback from families who have regrettably needed to use the bereavement suite.

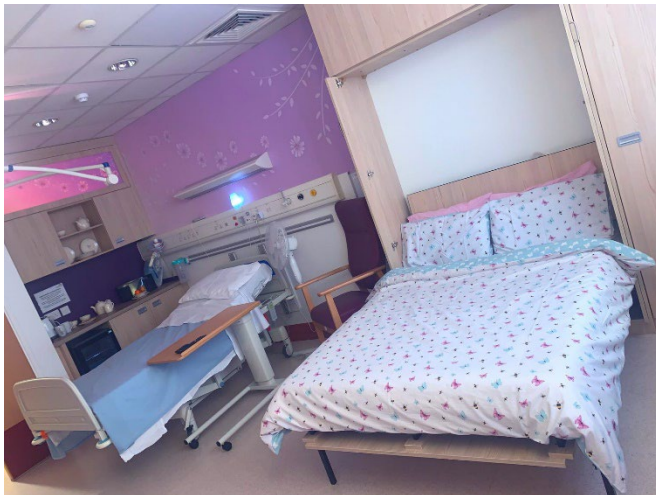
The continuous fundraising and significant donations from Dudley Council and Dudley Rotary Club means we are now building a second 'multipurpose' suite within the unit to support even more local families. We are extremely grateful for all of your support and contributions to the baby bereavement

campaign in a bid to make the surroundings for bereaved families within Dudley more comfortable and less distressing at a heart-breaking time.

Quotes from Dudley families:

“So, for us what was most important after losing Monty was the peace. This room provided us with peaceful and homely environment we could spend our last moments together and discuss difficult matters like post mortem and the funeral. This could simply not be possible on a normal ward and would have added to the trauma we have experienced”.

"When you know that you are only going to meet your baby after they have died the small things become so important. We used the basket of books in the room to read him a bedtime story before the midwives took him away. It meant a lot, but we would never have thought of bringing a story book to read into hospital”.



4.2 Busking for Charity

Community fundraiser Billy Spakemon and his supporters raise money for our Trust Charity through busking on the streets of the Black Country. In 2019 they raised £6,500 towards our Diabetes Unit and in 2020 raised £8,000 towards our Georgina Unit. In 2021, they raised £11,000 towards our Breast Cancer Care and Prostate Cancer Care departments. In 2022 they have excelled all their previous fundraising efforts by raised an amazing £18,000 for our Neonatal and Children's Department.

A new premature sized simulation doll and controller were purchased with the funds. The doll has many functions including a heartbeat, breathing sounds and even crying and is invaluable for simulation training and is being used for regular sessions to aid teaching doctors and nurses on the neonatal unit. All team members from the unit are extremely grateful for Billy and his supporters continuous fundraising efforts.



5. Community Support

5.1 Superhero Fun Run and Virtual London Marathon

Members of the public rallied together dressing up as their favourite superheroes to join healthcare staff at Himley Hall in October for a 5k fun run to raise funds for the Dudley Group NHS Charity.

Over 50 runners took part in the race and raised £3,200 and the superheroes were be joined on the day by some of the Trust's virtual London Marathon runners.

Martin Lopez head of marketing at Windsor Academy Trust, started his journey at the Superhero run and finished his marathon at Russells Hall Hospital. During the pandemic, Martin tested positive for COVID-19. When his condition worsened, he spent time on an ICU ward very seriously ill.

Thankfully, Martin recovered, and the kindness of the NHS staff has stayed with him since. Martin said, "I had a tremendous time, seeing so many people at the Superhero 5k Fun Run gave me so much energy for what lay ahead. I found it really rewarding visiting the Dudley Group NHS Foundation Trust sites as milestones for mine and my friend Connors running route".

PureGym's Dudley Port team began the day with a warmup session for all those taking part. HSBC UK Wolverhampton Market were also there to support, alongside Black Country Radio, with its' hosts Paul Essom and Christine Edwards in attendance. Well-known local busker Billy Spakemon bought further musical motivation to the day as the runners readied themselves at the start line.





6. Local Business Support

6.1 Glitter Ball

We hosted our iconic annual Glitter Ball at the Copthorne Hotel in Dudley. Gathering local businesses together, the event offered the opportunity for attendees to raise funds for our charity and also network with other like-minded Black Country businesses. The event was sponsored by Mitie, How to find a Care Home, Summit Healthcare and Dudley Building Society.

Alice Woodward, managing director, Mitie Communities said, “Mitie were thrilled to be a part of the annual Glitter Ball supporting the Dudley Group Charity. It’s fantastic seeing so many people come together to support our local community and to see the amazing work that the charity does for both patients and staff at the Dudley Group.”

Guests had an opportunity to hear from the Trust’s chair, Sir David Nicholson MBE, key consultants, and frontline staff who work in the Trusts emergency and community services. We also heard from Waldrons Solicitors who have been a longstanding supporter of the Dudley Group NHS Charity through their Will Campaign.

The event raised an amazing £15,500 which included some generous donations to raffle and auction prizes.

Diane Wake, chief executive for the Dudley Group added, “Meeting local businesses here at the Glitter Ball is a brilliant opportunity to share stories and strengthen our relationships within our local community. We were overwhelmed by the amazing support, further cementing the wonderful work of our charity supported by local businesses.”

The funds raised went towards the Charity's Thank You Appeal, which supports the physical and emotional wellbeing of the Trusts workforce and patients.



7. Key Projects

7.1 Volunteering Futures Fund

The Dudley Group NHS Charity received a grant of £97,047 from NHS Charities Together and Department for Digital, Culture, Media, and Sport (DCMS) as part of their Volunteering Futures Fund (VFF).

We used the funding from the VFF to expand our existing student volunteering programme by training ten of our existing Trust volunteers as mentors and best practice assessors.

These individuals have gone on to help over 200 new young volunteers who had previously found it hard to get into volunteering by taking on a range of roles that support different services within the Trust, including the emergency department, patient experience, and administration.

Talking about their experiences and what they hope to gain from the programme, youth volunteers Hirah, Ellis and Charlie said:

"I wanted to get some volunteering experience as I want to apply to study medicine at university and this sort of experience will really help me."

"I'm hoping to gain lots of hospital experience to go toward my future career as I want to go into mental health nursing."

"As a future career I want to go into nursing, so volunteering in a hospital and seeing people working on the wards has helped me understand how people do their jobs."



7.2 No Barriers Here: for people excluded by identity, culture, ethnicity, and race

Dudley Group NHS Charity & The Dudley Group NHS Foundation Trust worked in partnership with Mary Stevens Hospice on a project called No Barriers Here. The project was funded by NHS Charities Together through the Community Partnership Grants on behalf of Black Country & West Birmingham STP which was led by Sandwell & West Birmingham Trust Charity.

The project was a two-year community-based research study to improve access to palliative and end-of-life care and equitable advanced care planning opportunities for people who may be excluded due to identity, culture, ethnicity, or race by using arts based workshops.

In March 2023, a report was produced which shares the stories and lived experience of people who are often outside of the margins of palliative care systems. It acknowledges the racism, discrimination, direct and indirect bias, and underrepresentation that people from minoritised ethnic communities experience when trying to navigate or access complex care systems.

The Trust and hospice are now working together on the recommendations for practice and how these can be used at an individual, place-based, and system-wide level across Dudley.



8. How did we do? Key objectives for 2022-2023

1. Creating a sustainable charity

- **The focus for the team was to generate most of the yearly target from grant and trusts income** - we have increased our grant income from the previous financial year which was £178,794 to £236,945 from a variety of grants from trusts, foundations and NHS Charities Together.
- **Look at new partnerships with corporates** - we have developed some great partnerships with local business such as HSBC Wolverhampton Market, Dudley Building Society, George Green LLP, Godfrey Mansell & Co and Waldrons to name a few. We managed to raise £119,034 from these partnerships.
- **Reviewing our individual giving income which combined campaigns and appeals** - we reviewed all our active campaigns and appeals and continued to consolidate them to our three focused areas of fundraising: cancer, dementia, and children. We kept our key campaigns active such as 'baby bereavement' and 'thank you' and continued to promote them through marketing and social media.
- **Consolidating the number of events for the next 12 months** - the charity organised two flagship events this year: the Superhero Fun Run and Glitter Ball. We also did some smaller engagement events such as NHS Big Tea, Christmas Jumper Day, and the Virtual London Marathon and supported the annual staff awards Committed to Excellence.
- **Growing donations in memory** - the team dedicated some time to review our donations in memory and legacies, a strategy was created over the next three years to see how we could grow this arm of fundraising.
- **Funder stewardship programme** - the charity has created a robust funder stewardship programme which includes personalised thank you letters to all funders who provide a donation above £500 to the charity. Funders are regularly invited to Trust sites for cheque ceremonies. When a new partnership is created a funder launch is organised and regular email communications, partnership meetings are organised throughout the partnership.

2. Pillar Two – collaboration with impact

The charity has had some great partnerships with organisations such as the NHS Charities Together - Black Country & West Birmingham STP which helped the charity obtain funding for the No Barriers Here project. Also, the charity built some great networks with local community and voluntary organisations as well as with local schools and colleges part of the Volunteer Futures Fund project.

3. Pillar Three – Building Capacity & Reach

The charity has managed to build awareness of its brand internally in the Trust by having more of physical presence on site and through its events programme. We have also started a quarterly newsletter which keeps everyone informed on the charities activities. The charity has been working very closely with trust staff to develop a fundraising culture. Trust volunteers have supported the charity with key fundraising events and initiatives, the charity has also utilised corporate volunteers over the last 12 months.

9. The Dudley Group NHS Charity Strategy 2022-2025

The Dudley Group NHS Charity has created a new three-year fundraising strategy which includes key actions the charity should achieve over the next three years.



The Dudley Group NHS Charity Strategy 2022-2025



The Dudley Group
NHS Foundation Trust



24/11/23

Appendix 1 - Reference and Administrative Details

Charity Name:

The Dudley Group NHS Charity

Charity Registration Number:

1056979

Governing Document:

The Dudley Group NHS Charity, registered Charity Number 1056979, was entered on the Central Register of Charities on the 22 July 1996 as amended on 14 November 2011.

Charity Trustees:

The Dudley Group NHS Foundation Trust is the Corporate Trustee of the Dudley Group NHS Charity (Trust Charity) and the Charitable Funds governed by the law applicable to Trusts, principally the Trustee Act 2000 and the Charities Act 2011.

The Corporate Trustee presents the Charitable Funds Annual Report and Summary Financial Statements for the year ended 31 March 2023.

The Charity's Annual Report and Financial Statements for the year ended 31 March 2023 have been prepared by the Corporate Trustee in accordance with the Charities Act 2011 and the Charities Statement of Recommended Practice 2015. The Charity's Annual Report and Financial Statements include all the separately established funds for which The Dudley Group NHS Foundation Trust is the sole beneficiary.

The Charity is constituted of 74 individual funds as at the 31 March 2022 (2020/21: 73) and the notes to the financial statements, as per the Financial Accounts 2021/22 distinguish the types of funds held and disclose separately all material funds.

Charitable funds received by the Charity are accepted and held and administered as funds and property held on trust for the purposes relating to the health service in accordance with the National Health Services Act 2006 and the National Health Service and Community Care Act 1990 and these funds are held on trust by the corporate body.

The members of the NHS Foundation Trust Board who served during the financial year were as follows:

Dame Yve Buckland DBE - chair (non-executive director - left 31/08/22)

Sir David Nicholson - chair (non-executive director – joined 01/09/22)

Diane Wake – chief executive (executive director)

Tom Jackson – finance director (executive director – left 31/05/22)

Kevin Stringer – interim chief financial officer (joined 01/06/22)

Karen Kelly – chief operating officer (executive director)

Mary Sexton – chief nurse (executive director)

Julian Hobbs – medical director (executive director)

Adam Thomas – chief information officer (executive director)

Neil Crump – interim chief information officer (executive director 01/12/22 – 31/03/23)

James Fleet – chief people officer (executive director – left 30/06/22)

Alan Duffell – interim chief people officer (executive director – joined 20/06/22)

Kat Rose—director of strategy and partnerships (joined 18/04/22)
Andy Proctor —director of governance (joined 01/06/22)
Julian Atkins – non-executive director
Jonathan Hodgkin– non-executive director (left 31/07/22)
Catherine Holland – non-executive director
Prof Liz Hughes MBE – non-executive director
Prof Gary Crowe – non-executive director
Vij Randeniya OBE – non-executive director
Lowell Williams - non-executive director
Dr Thuvarahan Amuthalingham - associate non-executive director
Dr Gurjit Bhogal – non-executive director

The NHS Foundation Trust Board devolved responsibility for the on-going management of funds to the Charitable Funds Committee which administers the funds on behalf of the Corporate Trustee.

The members of the Charitable Funds Committee who served during the financial year are as follows:

Julian Atkins – non-executive director (chair of the charitable funds committee)
Diane Wake – chief executive (executive director)
Tom Jackson – finance director (executive director – left 31/05/22)
Kevin Stringer – interim chief financial officer (executive director - joined 01/06/22)
Jonathan Hodgkin–non-executive director (left 31/07/22)
Dr Thuvarahan Amuthalingham - associate non-executive director
Lowell Williams - non-executive director (joined CFC - 01/08/22)

Appendix 2 - Principal Charitable Fund Advisers

The following officers of The Dudley Group NHS Foundation Trust are the principal charitable fund advisers:

Diane Wake, chief executive, and Tom Jackson, Director of Finance, under a scheme of delegated authority as approved by the Corporate Trustee, have day-to-day responsibility for the management of the Charitable Fund and must personally approve, on behalf of the Corporate Trustee, all expenditure over £5,000 with an upper limit of £50,000 using their delegated authority. All executive directors and the deputy director of finance - Financial Reporting, under a scheme of delegated authority as approved by the Corporate Trustee, approve all expenditure up to £5,000.

Heather Taylor, head of financial services, advised and reported on charitable funds, including strategy, in this financial year.

Sarah Gregg, senior financial accountant, acted as the principal officer overseeing the day- to-day financial management and accounting for the charitable funds during the year.

Liz Abbiss, director of communications, advised on proposals for fundraising and spending strategy in this financial year and has responsibility for the communications and charity teams.

Nithee Kotecha, head of fundraising writes charity strategy and action plans relating to income generation as well as writing fundraising proposals and applications for grants. They also lead on organising fundraising events for the charity and manage the charity team.

Karen Phillips, fundraising manager, liaises with the wards and departments providing advice and support for the charity fundraising. They lead on key fundraising campaigns for the charity as well as apply for funding to local grants, foundations, and trusts. They work with local businesses to develop corporate partnerships as well as support with fundraising events for the charity.

Georgia Homer, communications, and fundraising assistant manages the charity's social media presence, designs promotional material for the charity, organises cheque presentations, and supports the team with fundraising events (left March 2023).

Principal Office for the Charity

Finance Department,
The Dudley Group NHS Foundation Trust,
Trust Headquarters,
Russells Hall Hospital, Dudley,
West Midlands, DY1 2HQ.
Telephone: 01384 321121

A full set of financial statements can be downloaded from our website www.dudleygroup.nhs.uk/our-charity or by contacting the Charity Finance Team, on 01384 321121 or dgft.charityfinance@nhs.net

Appendix 3 - Principal Professional Advisers

Bankers

NatWest
RBS European Operations Centre,
Brampton Road,
Newcastle-under-Lyme,
Staffordshire,
ST5 0QX

Santander UK plc
Corporate & Commercial Banking
1/35, 287-301 St Vincent Street
Glasgow
G25HN

Solicitors

Mills & Reeve
78-84 Colmore Row
Birmingham
B3 2AB

Investment Fund Managers

BlackRock Investment Managers Limited
PO Box 545
Darlington
DL1 9TQ

Independent Auditors

Grant Thornton LLP
17th Floor,
103 Colmore Row,
Birmingham
B3 3AG

Appendix 4 - Structure, Governance and Management

The Dudley Group NHS Foundation Trust consists of Russells Hall Hospital (Acute Hospital), Corbett Outpatient Centre and Guest Outpatient Centre. The charitable funds are attributed in line with the Trust's Directorate structure. For example, charitable funds for Medicine include Medical Wards, Leukaemia, Respiratory, Diabetes, Rheumatology, Rehabilitation and Palliative care. The funds within Surgery include Ear, Nose and Throat (ENT), Ophthalmology, Surgical Wards, Breast Cancer Services, Surgery and Theatres. Other funds are within Obstetrics, Gynaecology, Pathology, Critical Care, Neonatal Services, Cardiology, Gastrointestinal Services, Renal Unit and Coronary Care. Adult Community Services include the District Nurse Teams Fund, Audiology, and the Community Rehabilitation Fund (which includes Neurology).

The Charity fund was established with the Charity Commission using the model declaration of trust and all funds held on trust as at the date of registration were classified as unrestricted funds or classified as designated funds under the main Charity. Subsequent donations and gifts received by the Charity that are attributable to the original funds are added to those fund balances within the existing Charity.

The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund. By designating funds, the key aim of the Trustee is to serve the NHS Trust for the public benefit, it respects the wishes of our generous donors to support patient care and advance the good health and welfare of patients, visitors, and staff. The Trustee have complied with their duty to have had regard to the Charity Commission's guidance on public benefit, with due regard for funding decisions to demonstrate public benefit in the Charity's work.

Non-Executive Members of the Trust Board are appointed by the Trust Governors. Executive members of the Board are subject to recruitment by the NHS Foundation Trust Board. Members of the Trust Board and the Charitable Funds Committee are not individual trustee under Charity Law but act as agents on behalf of the Corporate Trustee.

The newly appointed members of the Charitable Funds Committee are provided with an induction pack which provides information about the Charity, including the Charitable Funds Committee terms of reference, Trustees' Annual Report and Financial Statements, policies and minutes, and information about trusteeship, including Charity Commission booklet CC3, The Essential Trustee. The Chair gives new members of both the NHS Foundation Trust Board and the Charitable Funds Committee a briefing on the current policies and priorities for the charitable funds.

Acting for the Corporate Trustee, the Charitable Funds Committee is responsible for the overall management of the Charitable Fund. The Committee is required to:

- Control, manage and monitor the use of the fund's resources.
- Provide support and guidance for usage of funds, whilst managing and monitoring the receipt of all income.
- Ensure that 'best practice' is followed in the conduct of all its affairs fulfilling all of its legal responsibilities.
- Ensure that the Investment Policy approved by the NHS Foundation Trust Board as Corporate Trustee is adhered to, and that performance is continually reviewed whilst being aware of ethical considerations.
- Keep the Trust Board fully informed on the activity, performance, and risks of the Charity.

The Charitable Funds Committee was established in 2006/07 and reports to the Trust Board. The objectives of the committee are to control the management and administration of the Charity in

accordance with the Charity's purposes and in line with the Charitable Funds Investment Policy. The committee will assist in the determination of the Charitable Funds Strategy ensuring that the Charity has all the hallmarks of an effective charity, as set out in the standards issued by the Charity Commission.

The accounting records and the day-to-day administration of the funds are dealt with by the Finance Department, Trust Headquarters, Russells Hall Hospital, Dudley, West Midlands, DY1 2HQ.

Appendix 5 - Risk Management and Financial Review

The risks to which the Charity is exposed have been identified and considered.

Future levels of income

The charity is reliant on donations to allow it to support the Trust and its plans for the future. The Trustees mitigate the risk that income will fall by engaging with the Charity Team. Fundraising activity is regularly reviewed at the Charity Committee meetings to understand what worked well and what improvements may be needed.

Fall in investment returns

The most significant risk identified was a possible loss from a fall in the value of the investments and the level of reserves available to mitigate the impact of such losses. The charity committee review the investment returns at the quarterly meetings to ensure that both spending and financial commitments remain in line with available income.

An effective system of internal financial control is maintained and operated in connection with the charitable funds as the Charity is managed under the Governance and internal controls that are in place for The Dudley Group NHS Foundation Trust. The current system of internal financial control provides reasonable assurance of the safeguarding of assets, the maintenance of proper accounting records and the reliability of financial information.

Financial Review

The surplus for the year was £122,000.

Funds of the Charity comprise Unrestricted Funds £2,419,000 (2021/22 £2,238,000) of which £2,192,000 (2021/22 £1,695,000) have been designated for specific purposes and Restricted Funds £252,000 (2021/22 £312,000). Unrestricted Funds comprise those funds that the trustee is free to use for any purpose in furtherance of the Charity objectives. Restricted Funds are specific appeals for funds or donations where legal restrictions have been imposed by the Donor.

Working in partnership for public benefit

The Dudley Group NHS Foundation Trust is the main beneficiary of the Charity and is a related party by virtue of being Corporate Trustee of the Charity. The charities objectives are for any charitable purpose or purposes relating to the National Health Service, wholly or mainly for the service provided by The Dudley Group NHS Foundation Trust. The strategy of the Charity is to work in partnership with the Trust, ensuring the funds are used to best effect, by deciding upon the most beneficial way to use charitable funds regarding the main activities, objectives, strategies, and plans of the Trust.

Our mission statement is to enhance and further improve the high quality services provided by the Trust, providing additional comfort and benefit to its patients and staff, by focusing fund expenditure on areas not covered or fully supported by NHS funds.

The charity team continues to forge strong relationships with members of staff of the hospital and community donors, local businesses, and fundraisers. Without the support and co-operation of the wider community the effective contribution to the Trust would be much diminished. The director of communications and the head of fundraising has also ensured that public are thanked for the enormous fundraising goodwill has been achieved.

In accordance with the objectives and strategy of the Charity, the head of financial services and the head of fundraising liaise with fund managers and department heads to encourage the spending of their funds in accordance with the donor's wishes; by supporting research and procedures within the National Health Service, supporting capital developments and the purchase of medical equipment, provide training and development activities for clinical and other staff, to ensure public benefit.

The Leukaemia Appeal Fund, a separately registered Charity (charity number 701336) raises money specifically for the Georgina Unit at Russells Hall Hospital.

The Trust's Volunteer Service, managed by the volunteer co-ordinator, Jane Goldsmith provides a valuable service to patients, visitors, and staff. For more information call 01384 456111 ext. 3420 or email jane.goldsmith1@nhs.net.

The Dudley Clinical Education Centre promotes and advances the study of science and medicine by supporting the professional education and development of Trust & Community staff and associated healthcare professionals. It supports key patients who are committed to further development of staff, by assisting in the training which empowers their contribution to specialist teams to improve the quality of care for all patients. For more information contact Kate Holmes, Medical Education Manager on 01384 321095 or email kate.holmes8@nhs.net

NATIONAL HEALTH SERVICE

DUDLEY GROUP NHS CHARITY

FINANCIAL STATEMENTS
2022-23

FOREWORD

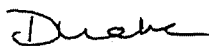
The Dudley Group NHS Charity funds are registered with the Charity Commission, reference number 1056979 and include funds in respect of The Dudley Group NHS Foundation Trust.

The financial statements for the year ended 31 March 2023 have been prepared in accordance with the requirements in The Charities (Accounts and Reports) Regulation 2008, Charities Act 2011 and the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS102).

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

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

Signed:



Date: 24 November 2023

Statement of trustee's responsibilities

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

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

select suitable accounting policies and then apply them consistently;
observe the methods and principles in the Charities SORP (FRS102);
make judgements and estimates that are reasonable and prudent;

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustee is responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustee is 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:

so far as each trustee is aware, there is no relevant audit information of which the Charitable company's auditor is unaware; and
the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Signed on behalf of the trustee

Chairman.....

Date:

24-Nov-23

Trustee.....

Date:

24-Nov-23

Independent auditor's report to the corporate trustee of The Dudley Group NHS Foundation Trust Charity

Opinion

We have audited the financial statements of The Dudley Group NHS Foundation Trust Charity (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102; 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources 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.

Basis for opinion

We have been appointed as auditor under section 149 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the trustee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the charity to cease to continue as a going concern.

In our evaluation of the trustee's conclusions, we considered the inherent risks associated with the charity's business model including effects arising from macro-economic uncertainties such as the cost of living crisis, we assessed and challenged the reasonableness of estimates made by the corporate trustee and the related disclosures and analysed how those risks might affect the charity's financial resources or ability to continue operations over the going concern period.

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The responsibilities of the corporate trustee with respect to going concern are described in the 'Responsibilities of the corporate trustee for the financial statements' section of this report.

Other information

The other information comprises the information included in the Chairty Annual Report, other than the financial statements and our auditor's report thereon. The corporate trustee is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 Chairty Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept sufficient accounting records; 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.

Responsibilities of the corporate trustee for the financial statements

As explained more fully in the Statement of Trustee's Responsibilities, the corporate trustee is responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the reporting frameworks (The Charities Act 2011, the Charities SORP and United Kingdom Accounting Standards, including Financial Reporting Standard

102; 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice);

- We enquired of management, concerning the charity's policies and procedures relating to:
 - the identification, evaluation and compliance with laws and regulations;
 - the detection and response to the risks of fraud; and
 - the establishment of internal controls to mitigate risks related to fraud or non-compliance with laws and regulations;
- We enquired of management, whether they were aware of any instances of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud;
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, by evaluating incentives and opportunities for manipulation of the financial statements. This included the evaluation of the risk of management override of controls. We determined that the principal risks were in relation to;
 - journal entries that altered the financial performance for the year; and
 - potential management bias in determining accounting estimates, especially in relation to accruals of income and expenditure at the end of the financial year.
- Our audit procedures involved;
 - evaluation of the design effectiveness of controls that management has in place to prevent and detect fraud;
 - journal entry testing, with a particular focus on significant journals at the end of the financial year which impacted on the financial performance; and
 - assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it;
- Our assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's.
 - understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
 - knowledge of the sector in which the charity operates
 - understanding of the legal and regulatory requirements specific to the charity;
- In assessing the potential risks of material misstatement, we obtained an understanding of:
 - The charity's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement
 - The charity's control environment, including the policies and procedures implemented by the charity's corporate trustee to ensure compliance with the requirements of the financial reporting framework.

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

Use of our report

This report is made solely to the charity's corporate trustee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's corporate trustee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its corporate trustee as a body, for our audit work, for this report, or for the opinions we have formed.

Grant Thornton UK LLP

Jim McLarnon

Grant Thornton UK LLP
Statutory Auditor, Chartered Accountants

Birmingham

Date: 24 November 2023

Grant Thornton UK LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Statement of Financial Activities for the year ended 31 March 2023

	Note	Unrestricted Funds £000	Restricted Funds £000	2022/23 Total Funds £000	Unrestricted Funds £000	Restricted Funds £000	2021/22 Total Funds £000
Income from							
Donations and legacies	3	405	132	537	430	136	566
Investments	14	72	4	76	37	11	48
Other trading activities	4	94	1	95	86	0	86
Other	5	16	0	16	1	0	1
Total income		586	137	723	554	147	701
Expenditure on							
Raising funds	7 & 10	(140)	(19)	(159)	(95)	(111)	(206)
Charitable activities	7	(205)	(135)	(340)	(193)	(207)	(400)
Other expenditure	7	(23)	(44)	(67)	(15)	(4)	(19)
Total expenditure	21	(368)	(197)	(565)	(303)	(322)	(625)
Net income/(expenditure)		218	(60)	158	251	(175)	76
Net Gains/(losses) on investments	13	(36)	0	(36)	64	0	64
Net income/(expenditure) after Gains/(Losses) on investments		182	(60)	122	315	(175)	140
Transfers between funds		0	0	0	41	(41)	0
Net Movement in funds	11	182	(60)	122	356	(216)	140
Reconciliation of Funds							
Total Unrestricted Funds brought forward		2,237	0	2,237	1,882	0	1,882
Total Restricted Funds brought forward		0	312	312	0	528	528
Total Funds carried forward		2,419	252	2,671	2,238	312	2,550

The notes on pages 9 to 19 form part of these financial statements.

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

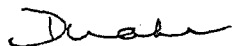
CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2022/23

Balance Sheet as at 31 March 2023

	Note	Unrestricted Funds £000	Restricted Funds £000	Total at 31 March 2023 £000	Total at 31 March 2022 £000
Non Current Assets					
Intangible Assets	12	0	0	0	0
Investments	13	1,433	0	1,433	1,469
Debtors over 1 year	15	0	0	0	0
Total Fixed Assets		1,433	0	1,433	1,469
Current Assets					
Debtors	15	32	(3)	29	22
Cash and cash equivalents	16	975	292	1,267	1,102
Total Current Assets		1,007	289	1,296	1,124
Creditors falling due within one year	17	21	37	58	44
Net Current Assets		986	252	1,238	1,080
Total Assets Less Current Liabilities		2,419	252	2,671	2,549
Creditors falling due after more than one year	17	0	0	0	0
Provisions for liabilities and charges		0	0	0	0
Total Net Assets		2,419	252	2,671	2,549
Funds of the Charity					
Restricted income funds	18	0	252	252	312
Unrestricted income funds	19	2,419	0	2,419	2,238
Total Funds		2,419	252	2,671	2,550

The notes at pages x to x form part of these financial statements which were approved by the trustee and authorised for issue on their behalf by:

Signed:



Date:

24-Nov-23

Funds of the Charity comprise Unrestricted Funds £2,419,000 (2021/22 £2,238,000) of which £2,192,000 (2021/22 £1,695,000) have been designated for specific purposes and Restricted Funds £252,000 (2021/22 £312,000). Unrestricted Funds comprise those funds that the trustee is free to use for any purpose in furtherance of the Charity objectives, Restricted Funds are specific appeals for funds or donations where legal restrictions have been imposed by the Donor.

Cash Flow Statement for the year ended 31 March 2023

	2022/23 Total Funds £000	2021/22 Total Funds £000
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	158	76
Adjustments for:		
Depreciation charge	0	0
Dividends and interest from investments	(76)	(49)
(Increase)/decrease in debtors	(7)	(1)
Increase/(decrease) in creditors	14	(6)
Net cash provided by (used in) operating activities	<u>89</u>	<u>20</u>
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	89	20
Cash flows from investing activities:		
Dividends and interest from investments	<u>76</u>	<u>48</u>
Net cash provided by (used in) investing activities	<u>76</u>	<u>48</u>
Change in cash and cash equivalents in the reporting period	<u>165</u>	<u>68</u>
Cash and cash equivalents at 1 April	1,102	1,034
Cash and cash equivalents at 31 March	<u>1,267</u>	<u>1,102</u>
Analysis of cash and cash equivalents		
Cash in hand	1,267	602
Notice deposits	<u>0</u>	<u>500</u>
Total cash and cash equivalents	<u>1,267</u>	<u>1,102</u>

NATIONAL HEALTH SERVICE

DUDLEY GROUP NHS CHARITY

FINANCIAL STATEMENTS
2022-23

FOREWORD

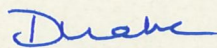
The Dudley Group NHS Charity funds are registered with the Charity Commission, reference number 1056979 and include funds in respect of The Dudley Group NHS Foundation Trust.

The financial statements for the year ended 31 March 2023 have been prepared in accordance with the requirements in The Charities (Accounts and Reports) Regulation 2008, Charities Act 2011 and the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS102).

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

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

Signed:



Date: 24 November 2023

Statement of trustee's responsibilities

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

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

select suitable accounting policies and then apply them consistently;
observe the methods and principles in the Charities SORP (FRS102);
make judgements and estimates that are reasonable and prudent;

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustee is responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

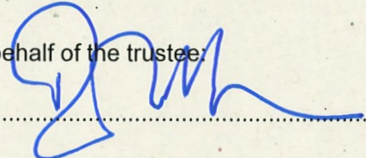
The trustee is responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustee confirms that:

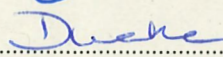
so far as each trustee is aware, there is no relevant audit information of which the Charitable company's auditor is unaware; and

the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Signed on behalf of the trustee:

Chairman.....

Date: 24-Nov-23

Trustee.....

Date: 24-Nov-23

Independent auditor's report to the corporate trustee of Dudley Group NHS Charity

Opinion

We have audited the financial statements of The Dudley Group NHS Foundation Trust Charity (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102; 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements

☐ give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources 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.

Basis for opinion

We have been appointed as auditor under section 149 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the trustee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the charity to cease to continue as a going concern.

In our evaluation of the trustee's conclusions, we considered the inherent risks associated with the charity's business model including effects arising from macro-economic uncertainties such as the cost of living crisis, we assessed and challenged the reasonableness of estimates made by the corporate trustee and the related disclosures and analysed how those risks might affect the charity's financial resources or ability to continue operations over the going concern period.

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The responsibilities of the corporate trustee with respect to going concern are described in the 'Responsibilities of the corporate trustee for the financial statements' section of this report

Other information

The other information comprises the information included in the Chairty Annual Report, other than the financial statements and our auditor's report thereon. The corporate trustee is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard

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 Chairty Annual Report is inconsistent in any material respect with the financial statements; or
- ☐ the charity has not kept sufficient accounting records; 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.

Responsibilities of the corporate trustee for the financial statements

As explained more fully in the Statement of Trustee's Responsibilities, the corporate trustee is responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- ☐ We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the reporting frameworks (The Charities Act 2011, the Charities SORP and United Kingdom Accounting Standards, including Financial Reporting Standard 102; 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice):

- We enquired of management, concerning the charity's policies and procedures relating to:
 - the identification, evaluation and compliance with laws and regulations;
 - the detection and response to the risks of fraud; and
 - the establishment of internal controls to mitigate risks related to fraud or non-compliance with laws and regulations
- We enquired of management, whether they were aware of any instances of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud;
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, by evaluating incentives and opportunities for manipulation of the financial statements. This included the evaluation of the risk of management override of controls. We determined that the principal risks were in relation to;
 - journal entries that altered the financial performance for the year; and
 - potential management bias in determining accounting estimates, especially in relation to accruals of income and expenditure at the end of the financial year
- Our audit procedures involved;
 - evaluation of the design effectiveness of controls that management has in place to prevent and detect fraud;
 - journal entry testing, with a particular focus on significant journals at the end of the financial year which impacted on the financial performance; and
 - assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it;
- Our assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's.
 - understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
 - knowledge of the sector in which the charity operates
 - understanding of the legal and regulatory requirements specific to the charity
- In assessing the potential risks of material misstatement, we obtained an understanding of:
 - The charity's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement

Use of our report

This report is made solely to the charity's corporate trustee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's corporate trustee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its corporate trustee as a body, for our audit work, for this report, or for the opinions we have formed

Grant Thornton UK LLP

Jim McLarnon

Grant Thornton UK LLP
Statutory Auditor, Chartered Accountants

Birmingham

Date: 24 November 2023

Grant Thornton UK LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Statement of Financial Activities for the year ended 31 March 2023

	Note	Unrestricted Funds £000	Restricted Funds £000	2022/23 Total Funds £000	Unrestricted Funds £000	Restricted Funds £000	2021/22 Total Funds £000
Income from							
Donations and legacies	3	405	132	537	430	136	566
Investments	14	72	4	76	37	11	48
Other trading activities	4	94	1	95	86	0	86
Other	5	16	0	16	1	0	1
Total income		586	137	723	554	147	701
Expenditure on							
Raising funds	7 & 10	(140)	(19)	(159)	(95)	(111)	(206)
Charitable activities	7	(205)	(135)	(340)	(193)	(207)	(400)
Other expenditure	7	(23)	(44)	(67)	(15)	(4)	(19)
Total expenditure	21	(368)	(197)	(565)	(303)	(322)	(625)
Net income/(expenditure)		218	(60)	158	251	(175)	76
Net Gains/(losses) on investments	13	(36)	0	(36)	64	0	64
Net income/(expenditure) after Gains/(Losses) on investments		182	(60)	122	315	(175)	140
Transfers between funds		0	0	0	41	(41)	0
Net Movement in funds	11	182	(60)	122	356	(216)	140
Reconciliation of Funds							
Total Unrestricted Funds brought forward		2,237	0	2,237	1,882	0	1,882
Total Restricted Funds brought forward		0	312	312	0	528	528
Total Funds carried forward		2,419	252	2,671	2,238	312	2,550

The notes on pages 9 to 19 form part of these financial statements.

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

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2022/23

Balance Sheet as at 31 March 2023

	Note	Unrestricted Funds £000	Restricted Funds £000	Total at 31 March 2023 £000	Total at 31 March 2022 £000
Non Current Assets					
Intangible Assets	12	0	0	0	0
Investments	13	1,433	0	1,433	1,469
Debtors over 1 year	15	0	0	0	0
Total Fixed Assets		1,433	0	1,433	1,469
Current Assets					
Debtors	15	32	(3)	29	22
Cash and cash equivalents	16	975	292	1,267	1,102
Total Current Assets		1,007	289	1,296	1,124
Creditors falling due within one year	17	21	37	58	44
Net Current Assets		986	252	1,238	1,080
Total Assets Less Current Liabilities		2,419	252	2,671	2,549
Creditors falling due after more than one year	17	0	0	0	0
Provisions for liabilities and charges		0	0	0	0
Total Net Assets		2,419	252	2,671	2,549
Funds of the Charity					
Restricted income funds	18	0	252	252	312
Unrestricted income funds	19	2,419	0	2,419	2,238
Total Funds		2,419	252	2,671	2,550

The notes at pages 9 to 19 form part of these financial statements which were approved by the trustee and authorised for issue on their behalf by:

Signed: 

Date: 24-Nov-23

Funds of the Charity comprise Unrestricted Funds £2,419,000 (2021/22 £2,238,000) of which £2,192,000 (2021/22 £1,695,000) have been designated for specific purposes and Restricted Funds £252,000 (2021/22 £312,000). Unrestricted Funds comprise those funds that the trustee is free to use for any purpose in furtherance of the Charity objectives, Restricted Funds are specific appeals for funds or donations where legal restrictions have been imposed by the Donor.

Cash Flow Statement for the year ended 31 March 2023

	2022/23 Total Funds £000	2021/22 Total Funds £000
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	158	76
Adjustments for:		
Depreciation charge	0	0
Dividends and interest from investments	(76)	(49)
(Increase)/decrease in debtors	(7)	(1)
Increase/(decrease) in creditors	14	(6)
Net cash provided by (used in) operating activities	<u>89</u>	<u>20</u>
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	89	20
Cash flows from investing activities:		
Dividends and interest from investments	<u>76</u>	<u>48</u>
Net cash provided by (used in) investing activities	<u>76</u>	<u>48</u>
Change in cash and cash equivalents in the reporting period	<u>165</u>	<u>68</u>
Cash and cash equivalents at 1 April	1,102	1,034
Cash and cash equivalents at 31 March	<u>1,267</u>	<u>1,102</u>
Analysis of cash and cash equivalents		
Cash in hand	1,267	602
Notice deposits	<u>0</u>	<u>500</u>
Total cash and cash equivalents	<u>1,267</u>	<u>1,102</u>

Notes to the financial statements

1. Accounting Policies

(a) Basis of preparation

The financial statements have been prepared in accordance with the charities SORP 2019, the Charities Act 2011 and FRS102.

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

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

(b) Structure of funds

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

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

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

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received and the monetary value if incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point.

Individual donations are reviewed for Gift Aid application and duly claimed from H.M.R.C.
Gift Aid income is accrued at the year-end if not claimed from H.M.R.C in the financial year.

(d) Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable, this will be once confirmation has been received from the representatives of the estate(s) that probate has been granted, the executors have established that there are sufficient assets in the estate to pay the legacy and all conditions attached to the legacy have been fulfilled or are within the charity's control.

(e) Resources expended and irrecoverable VAT

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

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

The amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged against the category of r incurred.

1. Accounting Policies (continued)

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

Grants are only made to related or third party NHS bodies and non NHS bodies in furtherance of the charitable objectives of the funds held on trust. Grant payments are recognised as expenditure when the conditions for their payment have been met or where there is a constructive obligation to make a payment.

A constructive obligation arises when:

the charity has communicated its intention to award a grant to a recipient who then has a reasonable expectation that they will receive a grant or

the charity has made a public announcement about a commitment which is specific enough for the recipient to have a reasonable expectation that they will receive a grant or

there is an established pattern of practice which indicates to the recipient that 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 then a liability is recognised. Grants are not usually awarded with conditions. However when they are then those conditions have to be met before the liability is recognised.

When 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 to a single activity. These include staff costs, cost of administration, internal and external audit costs and IT support. Support costs have been apportioned between fundraising costs and charitable activities as a percentage of expenditure. The analysis of support costs and the bases of apportionment applied are shown in note 6, on page 13

(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 fee paid to a related party, The Dudley Group NHSFT, under a fundraising agreement (see note 2). The fee is used to pay the salaries and overhead costs of the hospital's fundraising office.

(i) Charitable Activities

Costs of charitable activities include all costs incurred in the pursuit of the charitable objects of the charity. These costs include an apportionment of support costs, as shown in note 6 on page 13, and are apportioned by average fund balance charges to the specific funds.

(j) Fixed asset investments

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 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 trustee's best estimate of market value.

the main form of financial risk faced by the charity is that of volatility in equity 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 OtM investments can be found in note 13

Investments are stated at market value at the balance sheet date. The Charity Authorised Investment Fund Units are included in the balance sheet at the closing dealing price at 31 March 2023.

(k) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and the opening market value or purchase date if later. Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value or purchase date if later.

(l) Debtors

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

1. Accounting Policies (continued)

(m) 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.

(n) Creditors

Creditors are amounts owed to 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.

(o) Intangible assets

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

Software

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

Measurement

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

Amortisation

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

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

(p) Pooling Scheme

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

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

(q) Cash Flow Statement

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

2 Related party transactions

As part of the normal course of business, the Charitable Funds undertake a number of transactions with The Dudley Group NHS Foundation Trust. These transactions amount to expenditure of £565,000 (2021/22 £625,000); and a creditor of £23,000 (2021/22 £17,000).
The Charity has also undertaken transactions with HMRC, who as a Government Department are deemed a related party. The transactions with HMRC are no income received (2021/22 £1,507); creditor of £17,388 (2021/22 nil), and debt of £3,635 with the Dudley Group NHS Foundation Trust in this year (2021/22 no debt).

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

	2022/23		2021/22	
	Turnover of Connected Organisation	Surplus (Deficit) for the Connected Organisation	Turnover of Connected Organisation	Surplus (Deficit) for the Connected Organisation
	£000	£000	£000	£000
The Dudley Group NHS Foundation Trust	545,068	(322)	518,593	1,602

3 Donations and legacies

	Unrestricted Funds	Restricted Funds	2022/23 Total Funds	2021/22 Total Funds
	£000	£000	£000	£000
Donations from individuals	103	5	108	78
Donations in memoriam	91	0	91	84
Charity Appeal income	13	0	13	9
Legacies	167	0	167	265
Grants	31	128	158	130
Total	405	132	537	566

Donations from individuals are gifts from members of the public, relatives of patients and staff.

In 2022/23 the Charity received several amounts from legacies totalling £167,000; a slight decrease from 2021/22 (£265,000).

In 2022/23 the Charity received grants from NHS Charities totalling £108,773, HSBC £23,016, Tesco £10,000 No Barriers Project £8,750, and Richardson Brothers Foundation £6,840 (2021/22 £129,000)

4 Other trading activities

	Unrestricted Funds	Restricted Funds	2022/23 Total Funds	2021/22 Total Funds
	£000	£000	£000	£000
Fundraiser income	63	1	64	55
Staff Lottery Income	31	0	31	31
Total	94	1	95	86

5 Other income

	Unrestricted Funds	Restricted Funds	2022/23 Total Funds	2021/22 Total Funds
	£000	£000	£000	£000
Miscellaneous Income	14	0	14	1
Clinical Education Centre - income	2	0	2	0
Total	16	0	16	1

6 Allocation of support costs

	Raising funds	Charitable activities	2022/23 Total Funds	2021/22 Total Funds
	£000	£000	£000	£000
External audit fee	0	12	12	7
Statutory compliance	0	0	0	1
Financial Services	0	12	12	12
Governance	<u>0</u>	<u>24</u>	<u>24</u>	<u>20</u>
Financial Administration	0	36	36	36
Salaries and related costs	0	0	0	0
Miscellaneous costs	0	43	43	1
Bank charges	0	1	1	1
Charity Ledger costs	0	6	6	6
Total	<u>0</u>	<u>110</u>	<u>110</u>	<u>64</u>
	Unrestricted Funds	Restricted Funds	Total 2022/23 Funds	Total 2021/22 Funds
	£000	£000	£000	£000
Raising funds	0	0	0	0
Charitable activities	<u>60</u>	<u>50</u>	<u>110</u>	<u>64</u>
	<u>60</u>	<u>50</u>	<u>110</u>	<u>64</u>

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

7 Expenditure

	Unrestricted Funds	Restricted Funds	Total 2022/23 Funds	Total 2021/22 Funds
	£000	£000	£000	£000
Raising Funds	140	19	159	229
Charitable activities - expenditure				
Purchase of new equipment	47	0	47	39
Staff education and welfare	100	99	199	245
Patient education and welfare	70	0	70	87
Research	6	0	6	4
Building and refurbishment	5	79	84	21
	<u>228</u>	<u>178</u>	<u>406</u>	<u>396</u>
	<u>368</u>	<u>197</u>	<u>565</u>	<u>625</u>

The total costs for raising funds is £159,000 (2021/22 £229,000) of which £112,000 relates to the fundraiser and lead fund raiser salary costs (see note 10 page 14) and the remaining balance relates to events and support costs of £37,000 (2021/22 £118,000), and staff lottery prizes £10,000 (2021/22 £10,000),

The cost for building and refurbishment was £84,000 (2021/22 (£21,000)).

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2022/23

8 Auditor's remuneration

The auditor's remuneration of £12,000 (2021/22 £7,500) relates solely to the statutory audit.

9 Trustees' remuneration and benefits

The Trustees' were not paid any remuneration and benefits or reimbursed for any expenditure in 2022/23 (2021/22 nil)

10 Staff costs and emoluments

	2022/23 Total £000	2021/22 Total £000
Salaries and Wages	89	80
Tax & NI	11	9
Pension costs	12	12
	<u>112</u>	<u>101</u>

The staff costs and emoluments of £89,000 (2021/22 £80,000) relate to the fundraiser who commenced in January 2010 and the Fundraising & Engagement Lead who commenced in July 2021. There were no other staff costs as the Charity uses the services provided by the NHS Foundation Trust staff, for the administration of the charity (Note 6 Financial Services)

11 Analysis of net movement in funds

	Unrestricted Funds £000	Restricted Funds £000	2022/23 Total Funds £000	2021/22 Total Funds £000
Net movement in funds for the year	182	(60)	122	139
Net movement in funds available for future activities	<u>182</u>	<u>(60)</u>	<u>122</u>	<u>139</u>

12 Intangible assets

Cost or Valuation	Software £000	2022/23 £000	2021/22 £000
Balance at start of year	5	5	5
Additions	0	0	0
Revaluations	0	0	0
Impairments	0	0	0
Disposals	0	0	0
Closing Balance	<u>5</u>	<u>5</u>	<u>5</u>
Accumulated Depreciation			
Balance at start of year	5	5	5
Disposals	0	0	0
Revaluations	0	0	0
Impairments	0	0	0
Charge for year	0	0	0
	<u>5</u>	<u>5</u>	<u>5</u>
Closing Net Book Value	<u>0</u>	<u>0</u>	<u>0</u>

13 Investments

Movement in fixed asset investments:	2022/23 £000	2021/22 £000
Market value at 1 April	1,469	1,405
Less: Disposals at carrying value	0	0
Add: Acquisitions at cost	0	0
Net gain (losses) on revaluation	<u>(36)</u>	<u>64</u>
Market value at 31 March	<u>1,433</u>	<u>1,469</u>

Fixed asset investments:	Units held as at 31 March 2023	2022/23 Total £000	2021/22 Total £000
Investments in BLK Charities UK Bond Fund	138,890	206	240
Investments in BLK Charities UK Equity ESG Fund	549,235	1,227	1,229
		<u>1,433</u>	<u>1,469</u>

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2022/23

14 Investment income

	2022/23 Total £000	2021/22 Total £000
Investments income - Common Investment Fund	50	45
Cash held as part of the investment portfolio	9	2
Interest from Bank Account	17	1
	<u>76</u>	<u>48</u>

	Unrestricted Funds £000	Restricted Funds £000	2022/23 Total Funds £000	2021/22 Total Funds £000
Fixed asset investment	50	4	54	45
Short term investments and cash on deposit	22	0	22	3
	<u>72</u>	<u>4</u>	<u>76</u>	<u>48</u>

Movement in Santander Deposit Account

	2022/23 Total £000	2021/22 Total £000
Value of Deposit Fund at 1 April	500	500
Additions	0	3
Disposals	(500)	(3)
Value of Deposit Fund at 31 March	<u>0</u>	<u>500</u>

15 Debtors

	2022/23 Total £000	2021/22 Total £000
Debtors under 1 year		
Accrued income	29	13
Prepayments	0	9
Total	<u>29</u>	<u>22</u>
Debtors over 1 year		
Accrued income	0	0
Prepayments	0	0
Total Debtors	<u>29</u>	<u>22</u>

Accrued income of £29,000 (2021/22 £13,000) represents sums owed to the charity, which consists of accrued investment dividend of £13,000, sponsorship for Committed to Excellence awards £8,000, accrued bank interest £4,100, and outstanding Gift Aid claim of £3,600.

16 Cash and cash equivalents

	2022/23 Total £000	2021/22 Total £000
Government Banking Services	1,267	602
Santander Fixed Term Deposit	0	500
	<u>1,267</u>	<u>1,102</u>

17 Creditors

	2022/23 Total £000	2021/22 Total £000
Creditors: falling due within one year		
Trade creditors	7	2
Accruals	51	42
Total	<u>58</u>	<u>44</u>
Creditors falling due after more than one year		
Accruals	0	0
Total Creditors	<u>58</u>	<u>44</u>

Creditor accruals represent sums owed each year end by the Charity, for costs incurred in the furtherance of the Charity's objectives.

18 Analysis of charitable funds - restricted

	Balance 1 April 2022 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2023 £000
Children's Appeal	9	1	(1)	0	0	10
Cancer Appeal	3	0	0	0	0	3
Emergency Department Appeal	6	0	0	0	0	6
Emergency Department Paediatric Appeal	6	13	0	0	0	19
NHS Charities Together	8	0	0	(8)	0	0
Volunteering Futures Funds	25	48	(61)	0	0	12
COVID-19/Wellbeing	255	45	(136)	8	0	173
Dudley Development Grant	0	30	0	0	0	30
	312	137	(197)	0	0	252

Restricted Funds are specific appeals for funds or donations where legal restrictions have been imposed by the donor. The charity has appeal funds, with grant funding from NHS Charities Together included in the above.

19 Analysis of charitable funds - unrestricted

	Balance 1 April 2022 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2023 £000
Material funds						
A Patient & Staff Wellbeing Fund	212	122	(95)	23	(12)	250
B Community General Fund	0	0	0	0	0	0
Sub total	212	122	(95)	23	(12)	250

	Balance 1 April 2022 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2023 £000
Material funds designated						
A Special Care Baby Unit	23	27	(15)	0	0	35
B Maternity & Obstetric Unit	78	62	(8)	0	(1)	131
C Coronary Care Unit	78	4	(11)	0	(1)	70
D Gastro Intestinal Unit	67	4	(5)	0	(1)	65
E Renal Unit	110	7	(11)	0	(2)	104
F Pathology Directorate	77	1	(4)	0	(1)	73
G Medical Directorate	842	91	(102)	39	(14)	856
H Medical Equipment Charity	25	117	(5)	0	0	137
I Cardiology	15	3	(1)	0	0	17
J Rheumatology	79	5	(12)	0	0	72
K Surgical Directorate	380	21	(43)	40	(3)	395
L Clinical Education Centre	59	3	(2)	(15)	0	45
M Adult Community Services	122	59	(22)	0	0	159
Others	70	58	(31)	(87)	(1)	9
Sub total	2,025	462	(272)	(23)	(24)	2,169
Total Unrestricted Funds	2,237	584	(367)	0	(36)	2,419

20 Commitments

The Charity has the following commitments:

	Unrestricted Funds	Restricted Funds	Total Funds 2022/23	Total Funds 2021/22
	£000	£000	£000	£000
Charitable Projects	0	0	0	0
Capital	0	0	0	439
Other	150	28	178	176
	150	28	178	615

The capital commitment related to staff wellbeing was released as the project did not go ahead and the birthing pool was paid in 2022/23. Other commitments relate to miscellaneous items for staff & patients, courses, patients furniture and the Volunteering Futures Fund.

21 Analysis of total resources expended

	2022/23 £000	2021/22 £000
Description		
Christmas Expenditure - Patients	3	5
Patients Furniture	32	24
Patient Information/Education	3	5
Patients Miscellaneous	17	34
Medical & Surgical Equipment	39	33
Patients Audio Visual	3	4
Staff Christmas Expenditure	13	69
Staff Expenses	1	0
Staff Books/Journals/Education	29	32
Staff Course Fees	8	9
Staff Retirement/Long Service	17	10
Staff Other	90	110
Research	5	3
Contribution to Capital	63	18
Support Costs	86	43
Fundraiser Costs	122	195
Staff Lottery Prizes	10	10
Clinical Education Centre Costs	0	1
Governance Costs	24	20
Total	565	625

Independent auditor's report to the corporate trustee of The Dudley Group NHS Foundation Trust Charity

Opinion

We have audited the financial statements of The Dudley Group NHS Foundation Trust Charity (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102; 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources 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.

Basis for opinion

We have been appointed as auditor under section 149 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the trustee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the charity to cease to continue as a going concern.

In our evaluation of the trustee's conclusions, we considered the inherent risks associated with the charity's business model including effects arising from macro-economic uncertainties such as the cost of living crisis, we assessed and challenged the reasonableness of estimates made by the corporate trustee and the related disclosures and analysed how those risks might affect the charity's financial resources or ability to continue operations over the going concern period.

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The responsibilities of the corporate trustee with respect to going concern are described in the 'Responsibilities of the corporate trustee for the financial statements' section of this report.

Other information

The other information comprises the information included in the Chairty Annual Report, other than the financial statements and our auditor's report thereon. The corporate trustee is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 Chairty Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept sufficient accounting records; 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.

Responsibilities of the corporate trustee for the financial statements

As explained more fully in the Statement of Trustee's Responsibilities, the corporate trustee is responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the reporting frameworks (The Charities Act 2011, the Charities SORP and United Kingdom Accounting Standards, including Financial Reporting Standard

102; 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice);

- We enquired of management, concerning the charity's policies and procedures relating to:
 - the identification, evaluation and compliance with laws and regulations;
 - the detection and response to the risks of fraud; and
 - the establishment of internal controls to mitigate risks related to fraud or non-compliance with laws and regulations;
- We enquired of management, whether they were aware of any instances of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud;
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, by evaluating incentives and opportunities for manipulation of the financial statements. This included the evaluation of the risk of management override of controls. We determined that the principal risks were in relation to;
 - journal entries that altered the financial performance for the year; and
 - potential management bias in determining accounting estimates, especially in relation to accruals of income and expenditure at the end of the financial year.
- Our audit procedures involved;
 - evaluation of the design effectiveness of controls that management has in place to prevent and detect fraud;
 - journal entry testing, with a particular focus on significant journals at the end of the financial year which impacted on the financial performance; and
 - assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it;
- Our assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's.
 - understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
 - knowledge of the sector in which the charity operates
 - understanding of the legal and regulatory requirements specific to the charity;
- In assessing the potential risks of material misstatement, we obtained an understanding of:
 - The charity's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement
 - The charity's control environment, including the policies and procedures implemented by the charity's corporate trustee to ensure compliance with the requirements of the financial reporting framework.

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

Use of our report

This report is made solely to the charity's corporate trustee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's corporate trustee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its corporate trustee as a body, for our audit work, for this report, or for the opinions we have formed.

Grant Thornton UK LLP

Jim McLarnon

Grant Thornton UK LLP
Statutory Auditor, Chartered Accountants

Birmingham

Date: 24 November 2023

Grant Thornton UK LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE DUDLEY GROUP NHS FOUNDATION TRUST CHARITY

England & Wales - Charity number 1056979

Accounts



Annual Report and Accounts 2021/2022

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1. Foreword

Welcome to The Dudley Group NHS Foundation Trust Charity's Annual Report 2021/22. We have shared here some of the fantastic work of our fundraisers at the Dudley Group NHS Charity and the huge difference their generosity is making to patients, visitors, and staff at The Trust.

I would like to begin by saying a heartfelt thank you to everyone who has supported us so brilliantly during what has been an incredibly challenging year.

The last two years have been like no ordinary years, but even during the most challenging time in the NHS's history, the Dudley spirit has shone through.

The COVID-19 pandemic has brought out the best in our staff and volunteers and those of our partner organisations, in both clinical and non-clinical roles. It affected every part of our lives both at home and at work, while also leading to the cancellation of many of our planned fundraising events.

Despite this, we were overwhelmed by the generosity of our communities, local businesses, and schools. Our amazing supporters have continued to find new and innovative ways to raise money for us by participating in online challenges, virtual bucket collections and by selling good and crafts.

We also received an enormous number of enquiries from people keen to find out what they could do to help, along with donations of scrubs, food, drink, face shields and care packages as a way of saying thank you.

We launched our COVID-19 Dudley Group Crisis Appeal at the start of the pandemic to support our amazing NHS staff and volunteers who worked tirelessly to care for COVID-19 patients. Thanks to the generosity of local people from Dudley, community organisations, businesses, and NHS Charities Together, we raised an incredible £809,129.

The funding has supported the development of a range of initiatives and the purchase of important items, for both our acute hospital and community services, such as, staff rest areas indoors and outdoors across the trust, staff and patient care packages, patient privacy screens, specialist equipment, additional staff training and a number of improvements to the hospital environment.

This year - more than ever - I feel extremely proud to Chair the Charitable Funds Committee, and I hope you will feel as inspired as I do as you read on about the Dudley Group NHS Charity's work and our achievements.

Julian Atkins
Chair of charitable funds committee
Non-executive director



I would like to welcome you to The Dudley Group NHS Foundation Trust Charity's Annual Report 2021/22.

As the chief executive of The Dudley Group NHS Foundation Trust and as a member of the charitable funds committee I would like to thank all the generous individuals, organisations and businesses who have supported our charity over the past year.

Charitable funds make a huge difference to our patients, their carers and our staff, they help to provide those added extras that would not be possible otherwise.

I hope hearing about the amazing fundraising initiatives, events and highlights within this report inspires you to support Trust Charity for many years to come.

Diane Wake
Chief executive
Member of charitable funds committee



1. About The Dudley Group NHS Charity

Our charity mission is to enhance and further improve the high-quality services offered by the Trust, providing additional comfort and benefit to its patients and staff, by focusing the funds and expenditure on areas not covered or fully supported by NHS funds.

The Charitable Funds Committee is made up of members of the Trust Board and oversees the workings of the charity. Nithee Kotecha is the head of fundraising for the Trust **Dudley Group NHS Charity** (Charity No – 1056979).

2.1 How we use charitable funds

Provide specialist medical equipment – We are able to fund projects that allow us to purchase specialist equipment for our patients in need of specialist care that NHS funds cannot provide such as:

- Digital reminiscence technology for dementia patients in our various wards
- Shockwave therapy equipment for our Corbett outpatient centre
- Stella 150 ventilator for our respiratory ward

Provide specialist training – The equipment we can provide often needs specialist training, we can use our funds to help train our staff to use this equipment. Funds are also made available for specialist development courses such as our staff working in the maternity, children's and neonatal units were able to complete e-learning courses providing further development and training.

Provide direct support to patients - by way of information, networking support and better facilities such as:

- iPads for patient to family contact, when visiting is limited
- Glide away folding beds for patient relatives to use on the children's ward
- LED skylights for our C4 ward - Georgina unit (cancer services)

Improve staff health and wellbeing – More than ever with the ongoing Covid-19 pandemic and the pressure it is putting our staff under, staff wellbeing is vital to ensure our staff are physically and mentally healthy and that our patients receive the best possible care. The covid funding we received has supported staff rest areas indoors and outdoors across the trust and staff care packages.

2.2 Sharing charity news

All DGNHS Charity news is shared via several different mechanisms including press releases and photo opportunities and the social media accounts. Stay in the loop and be the first to know about our exciting events by hitting the 'Like' button on Facebook, and by following us on Instagram, Twitter, and LinkedIn.

- Twitter: @DGNHSCharity
- Facebook: Dudley Group NHS Charity
- Instagram: @dgnhscharity
- LinkedIn: Dudley Group NHS Charity

2. Highlights of the year 2021-2022

3.1 April 2021

No Barriers Here

The charity is part of the Black Country & West Birmingham STP Consortia of NHS Charities Together partnerships. Through this consortium we were successful in receiving a grant for £100,000, to support community partnerships in recognition of the impact of COVID-19 on the wider community.

We have used the funding for a two-year project in which the Trust Charity has partnered with Mary Stevens Hospice on a project called No Barriers Here. The project works with people from ethnic minority communities on a community-based research study to improve access to palliative and end-of-life care and equitable advanced care planning opportunities for people who may be excluded due to identity, culture, ethnicity, or race.

The aim is to develop and deliver art workshops to create conversations, so providers of end of life and palliative care in Dudley have a greater awareness of culturally sensitive issues. This will feed into future practice and strategies, so services are better suited to the communities' needs.

3.2 July 2021

Covid-19 Crisis Appeal

The charity has received a total of £809,129.66 of donations from March 2020 until July 2021 which included grants from NHS Charities Together to support the Trust with the ongoing pandemic.

The corporate donations were made up by a significant donation from Intouch Games alongside a local manufacturing company Marcegaglia, and local building societies and solicitors. Our online covid appeal donations were raised through various fundraising activities by staff, patients, families, and individuals. The community donations have come from local community faith groups, rotary clubs' individuals, and charitable trusts.

3.3 October 2021

Virtual London Marathon

We were delighted that five members of our staff – Matthew Welch, Rajeev Kumar, Sue Hammond, Claire MacDiarmid, Andrew Lee – and former Dudley Mayor Steve Waltho, ran the virtual London marathon in October 2021 for our charity and raised more than £12,000 between them – smashing their target of £3,000!



3.4 November 2021

Glitter Ball

Our first face to face charity, business networking fundraising event took place on Friday 5th of November 2021. We raised an incredible £10,000 through sponsorship, table packages, raffle, and an auction and all funds went towards our Better Brighter Futures Appeal. Our aim was to forge links with local businesses to support our Trust charity.

Headline sponsors were the Trusts PFI Partners Mitie and Summit Healthcare, and the event was supported by businesses which included HSBC, Dudley Building Society, Waldrons Solicitors, and George Green Solicitors. They joined some of our staff members for a wonderful evening of speeches by a selection of key staff members who spoke about their experience of the pandemic and their new innovative new ways of working.



Staff Well-Being Hub

The charity was successful in November 2021 in our Stage 3 funding application of **£121,000** from NHS Charities Together.

As part of our commitment to developing our staff wellbeing offer, exciting times are ahead of us with the build of a brand-new staff only wellbeing hub at Russells Hall Hospital site. The hub will provide staff a safe space to rest and recuperate improving access to space for health and wellbeing. The build is a joint funded project with the Trust Charity. Initial proposed ideas of what this area could look like include kitchenette facilities, large seating area, breakfast bar area and a separate breakout area.

3.5 December 2021

NHS Charities together Sun Appeal

The Trust Charity was chosen from hundreds of other NHS Charities to be part of the Joy to the Ward NHS Charities Together Sun Appeal that looked at how NHS charities are supporting children and their families over Christmas by featuring several hospitals across the country. The Polar Express came to the children's ward in December 2021.

The children's ward and children's outpatient areas were decorated as Winter Wonderland and themed around the Polar Express movie. Santa Claus and the elves visited the children and young people, and they were issued with their ticket to ride the Polar Express and meet Santa.

The Trust Charity received a percentage of the funds that are being raised from the NHS Charities Together Appeal. The story was featured in The Sun alongside the wonderful video: www.thesun.co.uk/news/17110264/christmas-care-sick-kids-polar-express



3.6 January 2022

The Blue Granits (Buskers)

Busking duo Tom Stanton and Billy Spakemon aka The Blue Granits have been raising money for our charity over the last few years through busking on the streets of the Black Country. In 2019 they raised £6,500 towards our Trusts Diabetes Unit and in 2020 they managed to raise £8,000 towards our Georgina Unit. Over the past year in 2021, they excelled in their previous fundraising efforts by raising **£11,000** towards our Breast Cancer Care and Prostate Cancer Care departments.



Volunteering Futures Fund

The Charity received a grant of £97,047 from NHS Charities Together and Department for Digital, Culture, Media, and Sport (DCMS) as part of their Volunteering Futures Fund. The funding is for a 15 month project which builds on our volunteering services and existing student volunteering programme at the Trust. The programme recruited and trained 10 of our existing volunteer service young volunteers as mentors and best practice assessors to support 150 new young volunteers who are currently experiencing barriers to volunteering in Dudley, supporting them to participate in flexible and digital volunteer roles at the Trust.

3.7 March 2022

Transport and General Workers Union Benevolent Fund

Young patients at Russells Hall Hospital will sleep better thanks to a generous donation from the Goodyear Ex-workers Benevolent Fund. The charity has donated £8,500 to purchase a SafeSpace Hi-Lo bed for the Children's Ward. The bed provides a comfortable, safe environment to sleep without the risk of injury from hard surfaces or moving parts. The enclosed feeling of the SafeSpace bed helps children with sensory processing issues to feel secure.

The funders visited the ward to see the bed in person and handover the cheque. This was the final grant from the fund as the charity is coming to an end, since 2018 they have donated £52,395 to our Trust charity.



HSBC Wolverhampton Market

HSBC Wolverhampton Markets have chosen the Trust Charity as Charity of the Year between their six branches: Wolverhampton, Dudley, Kingswinford, Brierley Hill, Stourbridge, and Halesowen. The branches are aiming to raise £10,000 over the year and have decided they would like their donations to go towards our children's and maternity departments at the Trust. We launched the relationship on the 23rd of March 2022 at Russells Hall Hospital with a tour of the departments.

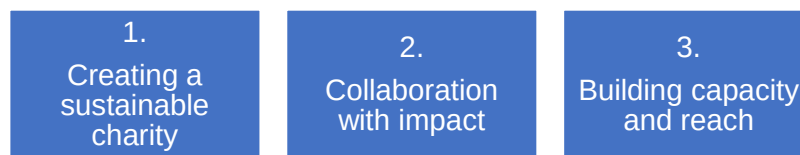


3. Above and beyond – what we have planned for 2022-2023

During the year a new post was created of head of fundraising for the Dudley Group NHS Charity to take the charity further in its next steps for fundraising. In July 2021 the post was filled and a short-term 12 month plan for the charity was created with the plan to create a longer term three year fundraising strategy for the years 2022-2025.

The charity has increased its resource from one full time staff member to 2.5 staff members with the recruitment of the head of fundraising and a communications and fundraising assistant who works across both teams.

4.1 Fundraising Strategic Pillars



Pillar One - Creating a sustainable charity

The expansion of the charity team will mean different sources of revenue will be achievable. The aim is to grow and diversify our revenue base as well as securing multi-year funds by focusing on both unrestricted and restricted income to support a sustainable charity fund.

Grants & Trusts

The focus for the team will be to generate most of the yearly target from grant and trusts income. The team will be researching the current funding environment and will build a robust pipeline of potential grant givers and trusts. They will plan quarterly fundraising meetings with divisional leads to discuss their priorities and create cases of support and wish lists for both unrestricted (patient and staff well-being fund) and restricted (project or specific fund based) income.

Corporates

Funding from corporates for charity can come from:

- Corporate Foundations
- Corporate & Charity Strategic Partnerships
- Payroll Giving

These partnerships can take 6-12 months to develop our therefore our approach will be to:

- Pull together a list of all corporates we have ever engaged with and coordinate a re-engagement campaign.
- Build 2-3 bespoke corporate partnership packages.
- Create a corporate page on the website.
- Target top 20-30 local 'cold' businesses.
- Utilise our Local Enterprise Partnership/Chamber of Commerce.
- Attend corporate networking opportunities.

Individual Giving

This income stream will combine income from the campaigns and appeals:

- We will develop a specific strategy to retain donors we already have and increase income from them with the propositions and 'products' we already have.
- Finding new donors through developing and deploying an acquisition strategy.
- Developing a new 'products and proposition strategy to increase and broaden the ways that existing donors can give and support.
- Creating new 'products and propositions to attract and acquire new donors.

Events

- We will be consolidating the number of events the charity will be organising for the next 12 months.
- We will be moving away from staff engagement events and refocusing on the events being supported by external fundraisers.
- The key audiences we will be targeting are corporates, community organisations and individuals.

Donations in Memory

As there is such a high return on investment with in-memory donations the fundraising team will be looking at dedicating some resource in the team to see how we could grow this arm of fundraising. They will be spending some time with the finance team to gain a better understanding of the current process and within the 12 months look to develop a stewardship plan for in-memory donators.

Stewardship

The team will be looking after its funders by building a robust stewardship programme. If our funders feel valued by our charity and the trust, they are much more likely to give again. The team will ensure that we:

- Thank them regularly
- Keep them updated
- Organise visits
- Invite them to events

Pillar Two - Collaboration with impact

This pillar is about creating collaborative partnerships with organisations outside the Trust and exploring how the charity can work more effectively with internal teams. The types of partnerships we will be exploring are:

- Joint Funding – with other community and voluntary organisations
- Black Country ICB (formerly BCWB STP) – consortia funding opportunities
- Joint Events – with other West Midland based NHS charities
- Public Sector Funding Bids – working with trust strategy team, Dudley MBC and education and skills sector

Pillar Three - Building capacity and reach

Brand

The team will focus on improving the charities brand and profile both internally and externally by making improvements to its digital footprint. The charity will be looking into recruiting local ambassadors and potentially a patron to help grow its awareness.

Empowerment

The fundraising team will focus on empowering trust staff by creating a fundraising culture. We will be focusing on developing or improving our relationships with the following groups:

- Governors
- Non-Executives
- Executives
- Divisional Leads
- Department Managers
- Lead Nurses/Matrons
- Individual staff fundraisers

We will be creating a charity presentation and fundraising toolkit to increase knowledge and provide the tools to support all staff to carry out fundraising activities independently. We will also be looking into creating departmental fundraising champions which could complement the fund manager roles.

Fundraising Volunteers

We will work with the trust volunteer coordinator to look at recruiting a bank of regular fundraising volunteers who could support the charity with fundraising events, co-ordinating the charity hub, and other fundraising activities.

Appendix 1 - Reference and Administrative Details

Charity Name:

The Dudley Group NHS Charity

Charity Registration Number:

1056979

Governing Document:

The Dudley Group NHS Charity, registered Charity Number 1056979, was entered on the Central Register of Charities on the 22 July 1996 as amended on 14 November 2011.

Charity Trustees:

The Dudley Group NHS Foundation Trust is the Corporate Trustee of the Dudley Group NHS Charity (Trust Charity) and the Charitable Funds governed by the law applicable to Trusts, principally the Trustee Act 2000 and the Charities Act 2011.

The Corporate Trustee presents the Charitable Funds Annual Report and Summary Financial Statements for the year ended 31 March 2022.

The Charity's Annual Report and Financial Statements for the year ended 31 March 2022 have been prepared by the Corporate Trustee in accordance with the Charities Act 2011 and the Charities Statement of Recommended Practice 2015. The Charity's Annual Report and Financial Statements include all the separately established funds for which The Dudley Group NHS Foundation Trust is the sole beneficiary.

The Charity is constituted of 72 individual funds as at the 31 March 2022 (2020/21: 63) and the notes to the financial statements, as per the Financial Accounts 2021/22 distinguish the types of funds held and disclose separately all material funds.

Charitable funds received by the Charity are accepted and held and administered as funds and property held on trust for the purposes relating to the health service in accordance with the National Health Services Act 2006 and the National Health Service and Community Care Act 1990 and these funds are held on trust by the corporate body.

The members of the NHS Foundation Trust Board who served during the financial year were as follows:

Dame Yve Buckland DBE - Chairman (non-executive director)
Diane Wake – Chief executive (executive director)
Tom Jackson – Finance director (executive director)
Karen Kelly – Chief operating officer (executive director)
Mary Sexton – Chief nurse (executive director)
Julian Hobbs – Medical director (executive director)
Adam Thomas – Chief information officer (executive director)
James Fleet – Chief people officer (executive director)
Katherine Sheeren – Director of strategy and partnerships (left November 2021)
Julian Atkins – Non-executive director
Jonathan Hodgkin – Non-executive director
Catherine Holland – Non-executive director
Liz Hughes MBE – Non-executive director

Gary Crowe – Non-executive director
Vij Randeniya OBE – Non-executive director
Lowell Williams - Non-executive director
Dr Thuvarahan Amuthalingham - Associate Non-executive director
Dr Gurjit Bhogal – Associate Non-executive director

The NHS Foundation Trust Board devolved responsibility for the on-going management of funds to the Charitable Funds Committee which administers the funds on behalf of the Corporate Trustee.

The members of the Charitable Funds Committee who served during the financial year are as follows:

Diane Wake – Chief executive (executive director)
Tom Jackson – Finance director (executive director)
Julian Atkins – Non-executive director (chair of the charitable funds committee)
Jonathan Hodgkin– Non-executive director
Dr Thuvarahan Amuthalingham - Associate Non-executive director

Appendix 2 - Principal Charitable Fund Advisers

The following officers of The Dudley Group NHS Foundation Trust are the principal charitable fund advisers:

Diane Wake, chief executive, and Tom Jackson, Director of Finance, under a scheme of delegated authority as approved by the Corporate Trustee, have day-to-day responsibility for the management of the Charitable Fund and must personally approve, on behalf of the Corporate Trustee, all expenditure over £5,000 with an upper limit of £50,000 using their delegated authority. All executive directors and the deputy director of finance - Financial Reporting, under a scheme of delegated authority as approved by the Corporate Trustee, approve all expenditure up to £5,000.

Heather Taylor, head of financial services, advised and reported on charitable funds, including strategy, in this financial year.

Sarah Gregg, senior financial accountant, acted as the principal officer overseeing the day- to-day financial management and accounting for the charitable funds during the year.

Liz Abbiss, director of communications, advised on proposals for fundraising and spending strategy in this financial year and has responsibility for the communications and charity teams.

Nithee Kotecha, head of fundraising writes charity strategy and action plans relating to income generation as well as writing fundraising proposals and applications for grants. They also lead on organising fundraising events for the charity and manage the charity team (started July 2021).

Karen Phillips, fundraising manager, liaises with the wards and departments providing advice and support for the charity fundraising. They lead on key fundraising campaigns for the charity as well as apply for funding to local grants, foundations, and trusts. They work with local businesses to develop corporate partnerships as well as support with fundraising events for the charity.

Georgia Homer, communications, and fundraising assistant manages the charity's social media presence, designs promotional material for the charity, organises cheque presentations, and supports the team with fundraising events (started September 2021).

Principal Office for the Charity

Finance Department,
The Dudley Group NHS Foundation Trust,
Trust Headquarters,
Russells Hall Hospital, Dudley,
West Midlands, DY1 2HQ.
Telephone: 01384 321121

A full set of financial statements can be downloaded from our website www.dudleygroup.nhs.uk/our-charity or by contacting the Charity Finance Team, on 01384 321121 or dqft.charityfinance@nhs.net

Appendix 3 - Principal Professional Advisers

Bankers

NatWest
RBS European Operations Centre,
Brampton Road,
Newcastle-under-Lyme,
Staffordshire,
ST5 OQX

Santander UK plc
Corporate & Commercial Banking
1/35, 287-301 St Vincent Street
Glasgow
G25HN

Solicitors

Mills & Reeve
78-84 Colmore Row
Birmingham
B3 2AB

Investment Fund Managers

BlackRock Investment Managers Limited
PO Box 545
Darlington
DL1 9TQ

Independent Auditors

Grant Thornton LLP
The Colmore Building
20 Colmore Circus Queensway
Birmingham
B46AT

Appendix 4 - Structure, Governance and Management

The Dudley Group NHS Foundation Trust consists of Russells Hall Hospital (Acute Hospital), Corbett Outpatient Centre and Guest Outpatient Centre. The charitable funds are attributed in line with the Trust's Directorate structure. For example, charitable funds for Medicine include Medical Wards, Leukaemia, Respiratory, Diabetes, Rheumatology, Rehabilitation and Palliative care. The funds within Surgery include Ear, Nose and Throat (ENT), Ophthalmology, Surgical Wards, Breast Cancer Services, Surgery and Theatres. Other funds are within Obstetrics, Gynaecology, Pathology, Critical Care, Neonatal Services, Cardiology, Gastrointestinal Services, Renal Unit and Coronary Care. Adult Community Services include the District Nurse Teams Fund, Audiology, and the Community Rehabilitation Fund (which includes Neurology).

The Charity fund was established with the Charity Commission using the model declaration of trust and all funds held on trust as at the date of registration were classified as unrestricted funds or classified as designated funds under the main Charity. Subsequent donations and gifts received by the Charity that are attributable to the original funds are added to those fund balances within the existing Charity.

The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund. By designating funds, the key aim of the Trustee is to serve the NHS Trust for the public benefit, it respects the wishes of our generous donors to support patient care and advance the good health and welfare of patients, visitors, and staff. The Trustee have complied with their duty to have had regard to the Charity Commission's guidance on public benefit, with due regard for funding decisions to demonstrate public benefit in the Charity's work.

Non-Executive Members of the Trust Board are appointed by the Trust Governors. Executive members of the Board are subject to recruitment by the NHS Foundation Trust Board. Members of the Trust Board and the Charitable Funds Committee are not individual trustee under Charity Law but act as agents on behalf of the Corporate Trustee.

The newly appointed members of the Charitable Funds Committee are provided with an induction pack which provides information about the Charity, including the Charitable Funds Committee terms of reference, Trustees' Annual Report and Financial Statements, policies and minutes, and information about trusteeship, including Charity Commission booklet CC3, The Essential Trustee. The Chair gives new members of both the NHS Foundation Trust Board and the Charitable Funds Committee a briefing on the current policies and priorities for the charitable funds.

Acting for the Corporate Trustee, the Charitable Funds Committee is responsible for the overall management of the Charitable Fund. The Committee is required to:

- Control, manage and monitor the use of the fund's resources.
- Provide support and guidance for usage of funds, whilst managing and monitoring the receipt of all income.
- Ensure that 'best practice' is followed in the conduct of all its affairs fulfilling all of its legal responsibilities.
- Ensure that the Investment Policy approved by the NHS Foundation Trust Board as Corporate Trustee is adhered to and that performance is continually reviewed whilst being aware of ethical considerations.
- Keep the Trust Board fully informed on the activity, performance, and risks of the Charity.

The Charitable Funds Committee was established in 2006/07 and reports to the Trust Board. The objectives of the committee are to control the management and administration of the Charity in

accordance with the Charity's purposes and in line with the Charitable Funds Investment Policy. The committee will assist in the determination of the Charitable Funds Strategy ensuring that the Charity has all the hallmarks of an effective charity, as set out in the standards issued by the Charity Commission.

The accounting records and the day-to-day administration of the funds are dealt with by the Finance Department, Trust Headquarters, Russells Hall Hospital, Dudley, West Midlands, DY1 2HQ.

Appendix 5 - Risk Management

The risks to which the Charity is exposed have been identified and considered.

Future levels of income

The charity is reliant on donations to allow it to support the Trust and its plans for the future. The Trustees mitigate the risk that income will fall by engaging with the Charity Team. Fundraising activity is regularly reviewed at the Charity Committee meetings to understand what worked well and what improvements may be needed.

Fall in investment returns

The most significant risk identified was a possible loss from a fall in the value of the investments and the level of reserves available to mitigate the impact of such losses. The charity committee review the investment returns at the quarterly meetings to ensure that both spending and financial commitments remain in line with available income.

An effective system of internal financial control is maintained and operated in connection with the charitable funds as the Charity is managed under the Governance and internal controls that are in place for The Dudley Group NHS Foundation Trust. The current system of internal financial control provides reasonable assurance of the safeguarding of assets, the maintenance of proper accounting records and the reliability of financial information.

Working in partnership for public benefit

The Dudley Group NHS Foundation Trust is the main beneficiary of the Charity and is a related party by virtue of being Corporate Trustee of the Charity. The charities objectives are for any charitable purpose or purposes relating to the National Health Service, wholly or mainly for the service provided by The Dudley Group NHS Foundation Trust. The strategy of the Charity is to work in partnership with the Trust, ensuring the funds are used to best effect, by deciding upon the most beneficial way to use charitable funds regarding the main activities, objectives, strategies, and plans of the Trust.

Our mission statement is to enhance and further improve the high quality services provided by the Trust, providing additional comfort and benefit to its patients and staff, by focusing fund expenditure on areas not covered or fully supported by NHS funds.

The charity team continues to forge strong relationships with members of staff of the hospital and community donors, local businesses, and fundraisers. Without the support and co-operation of the wider community the effective contribution to the Trust would be much diminished. The director of communications and the head of fundraising has also ensured that public are thanked for the enormous fundraising goodwill has been achieved.

In accordance with the objectives and strategy of the Charity, the head of financial services and the head of fundraising liaise with fund managers and department heads to encourage the spending of their funds in accordance with the donor's wishes; by supporting research and procedures within the National Health Service, supporting capital developments and the purchase of medical equipment, provide training and development activities for clinical and other staff, to ensure public benefit.

The Leukaemia Appeal Fund, a separately registered Charity (charity number 701336) raises money specifically for the Georgina Unit at Russells Hall Hospital.

The Trust's Volunteer Service, managed by the volunteer co-ordinator, Jane Goldsmith provides a valuable service to patients, visitors, and staff. For more information call 01384 456111 ext. 3420 or email jane.goldsmith1@nhs.net.

The Dudley Clinical Education Centre promotes and advances the study of science and medicine by supporting the professional education and development of Trust & Community staff and associated healthcare professionals. It supports key patients who are committed to further development of staff, by assisting in the training which empowers their contribution to specialist teams to improve the quality of care for all patients. For more information contact Kate Holmes, Medical Education Manager on 01384 321095 or email kate.holmes8@nhs.net

Annual Accounts 2021/2022

NATIONAL HEALTH SERVICE

DUDLEY GROUP NHS CHARITY

FINANCIAL STATEMENTS
2021-22

FOREWORD

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

The financial statements for the year ended 31 March 2022 have been prepared in accordance with the requirements in The Charities (Accounts and Reports) Regulation 2008, Charities Act 2011 and the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS102).

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

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

Signed:



Date: 24 January 2023

Statement of trustee's responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgments and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustee is responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

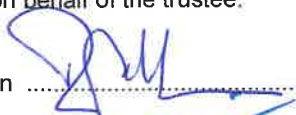
The trustee is responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustee confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Signed on behalf of the trustee:

Chairman



Date: 24 January 2022

Trustee



Date: 24 January 2022

Independent auditor's report to the corporate trustee of Dudley Group NHS Charity

Opinion

We have audited the financial statements of Dudley Group NHS Charity (the 'charity') for the year ended 31 March 2022, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102; 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources 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.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the trustee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the charity to cease to continue as a going concern.

In our evaluation of the trustee's conclusions, we considered the inherent risks associated with the charity's business model, we assessed and challenged the reasonableness of estimates made by the corporate trustee and the related disclosures and analysed how those risks might affect the charity's financial resources or ability to continue operations over the going concern period.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the reporting frameworks (The Charities Act 2011, the Charities SORP and United Kingdom Accounting Standards, including Financial Reporting Standard 102; 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice);
- We enquired of management, concerning the charity's policies and procedures relating to:
 - the identification, evaluation and compliance with laws and regulations;
 - the detection and response to the risks of fraud; and
 - the establishment of internal controls to mitigate risks related to fraud or non-compliance with laws and regulations;
- We enquired of management, whether they were aware of any instances of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud;
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, by evaluating incentives and opportunities for manipulation of the financial statements. This included the evaluation of the risk of management override of controls. We determined that the principal risks were in relation to;
 - journal entries that altered the financial performance for the year; and
 - potential management bias in determining accounting estimates, especially in relation to accruals of income and expenditure at the end of the financial year.
- Our audit procedures involved;
 - evaluation of the design effectiveness of controls that management has in place to prevent and detect fraud;
 - journal entry testing, with a particular focus on significant journals at the end of the financial year which impacted on the financial performance; and
 - assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it;
- Our assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's.
 - understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
 - knowledge of the sector in which the charity operates
 - understanding of the legal and regulatory requirements specific to the charity;
- In assessing the potential risks of material misstatement, we obtained an understanding of:
 - The charity's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement

Statement of Financial Activities for the year ended 31 March 2022

	Note	Unrestricted Funds £000	Restricted Funds £000	2021/22 Total Funds £000	2020/21 Total Funds £000
Income from					
Donations and legacies	3	430	136	566	1,007
Investments	14	37	11	48	54
Other trading activities	4	86	0	86	30
Other	5	1	0	1	1
Total income		554	147	701	1,092
Expenditure on					
Raising funds	7 & 10	95	111	206	79
Charitable activities	7	193	207	400	678
Other expenditure	7	15	4	19	20
Total expenditure	21	303	322	625	777
Net income/(expenditure)		251	(175)	76	315
Net Gains/(losses) on investments	13	64	0	64	219
Net income/(expenditure) after Gains/(Losses) on investments		315	(175)	140	534
Transfers between funds		41	(41)	0	0
Net Movement in funds	11	356	(216)	140	534
Reconciliation of Funds					
Total Unrestricted Funds brought forward		1,882	0	1,882	1,821
Total Restricted Funds brought forward		0	528	528	55
Total Funds carried forward		2,238	312	2,550	2,410

The notes on pages 9 to 19 form part of these financial statements.

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

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2021/22

Balance Sheet as at 31 March 2022

	Note	Unrestricted Funds £000	Restricted Funds £000	Total at 31 March 2022 £000	Total at 31 March 2021 £000
Non Current Assets					
Intangible Assets	12	0	0	0	0
Investments	13	1,469	0	1,469	1,405
Debtors over 1 year	15	0	0	0	0
Total Fixed Assets		1,469	0	1,469	1,405
Current Assets					
Debtors	15	16	6	22	21
Cash and cash equivalents	16	777	325	1,102	1,034
Total Current Assets		793	331	1,124	1,055
Creditors falling due within one year	17	25	19	44	50
Net Current Assets		769	312	1,081	1,005
Total Assets Less Current Liabilities		2,238	312	2,550	2,410
Creditors falling due after more than one year	17	0	0	0	0
Provisions for liabilities and charges		0	0	0	0
Total Net Assets		2,238	312	2,550	2,410
Funds of the Charity					
Restricted income funds	18	0	312	312	528
Unrestricted income funds	19	2,238	0	2,238	1,882
Total Funds		2,238	312	2,550	2,410

The financial statements were approved by the trustee and authorised for issue on their behalf by:

Signed:



Date: 24 January 2023

Funds of the Charity comprise Unrestricted Funds £2,237,000 (2020/21 £1,822,000) of which £1,695,000 (2020/21 £1,687,000) have been designated for specific purposes and Restricted Funds £312,000 (2020/21 £528,000). Unrestricted Funds comprise those funds that the trustee is free to use for any purpose in furtherance of the Charity objectives, Restricted Funds are specific appeals for funds or donations where legal restrictions have been imposed by the Donor.

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2021/22

Cash Flow Statement for the year ended 31 March 2022

	2021/22 Total Funds £000	2020/21 Total Funds £000
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	76	315
Adjustments for:		
Depreciation charge	0	0
Dividends and interest from investments	(49)	(54)
(Increase)/decrease in debtors	(1)	(9)
Increase/(decrease) in creditors	(6)	(13)
Net cash provided by (used in) operating activities	<u>20</u>	<u>239</u>
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	20	239
Cash flows from investing activities:		
Dividends and interest from investments	<u>48</u>	<u>54</u>
Net cash provided by (used in) investing activities	<u>48</u>	<u>54</u>
Change in cash and cash equivalents in the reporting period	<u>68</u>	<u>293</u>
Cash and cash equivalents at 1 April	<u>1,034</u>	<u>741</u>
Cash and cash equivalents at 31 March	<u>1,102</u>	<u>1,034</u>
Analysis of cash and cash equivalents		
Cash in hand	602	534
Notice deposits	<u>500</u>	<u>500</u>
Total cash and cash equivalents	<u>1,102</u>	<u>1,034</u>

THE DUDLEY GROUP NHS FOUNDATION TRUST CHARITY

England & Wales - Charity number 1056979

Accounts

NATIONAL HEALTH SERVICE

DUDLEY GROUP NHS CHARITY

**FINANCIAL STATEMENTS
2020-21**

FOREWORD

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

The financial statements for the year ended 31 March 2021 have been prepared in accordance with the requirements in The Charities (Accounts and Reports) Regulation 2008, Charities Act 2011 and the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS102).

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

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

Signed:

A handwritten signature in dark ink, appearing to read 'Tan J. L.', is written over a light blue horizontal line.

Date: 5 July 2021

Statement of trustee's responsibilities

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

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

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

The trustee is responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Signed on behalf of the trustee:

Chairman Y. H. Buckland

Date: 5 July 2021

Trustee Tan J. L.

Date: 5 July 2021

Independent auditor's report to the corporate trustee of Dudley Group NHS Charity

Opinion

We have audited the financial statements of Dudley Group NHS Charity (the 'charity') for the year ended 31 March 2021, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102; 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources 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.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the trustee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the charity to cease to continue as a going concern.

In our evaluation of the trustee's conclusions, we considered the inherent risks associated with the charity's business model including effects arising from macro-economic uncertainties such as Brexit and Covid-19, we assessed and challenged the reasonableness of estimates made by the corporate trustee and the related disclosures and analysed how those risks might affect the charity's financial resources or ability to continue operations over the going concern period.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

The responsibilities of the corporate trustee with respect to going concern are described in the 'Responsibilities of the corporate trustee for the financial statements' section of this report.

Other information

The corporate trustee is responsible for the other information. The other information comprises the information included in the Trustee's Annual Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 Trustee's Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept sufficient accounting records; 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.

Responsibilities of the corporate trustee for the financial statements

As explained more fully in the Statement of Trustee's Responsibilities set out on page 20, the corporate trustee is responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

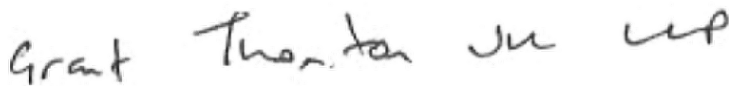
The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the reporting frameworks (The Charities Act 2011, the Charities SORP and United Kingdom Accounting Standards, including Financial Reporting Standard 102; 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice);
- We enquired of management, concerning the charity's policies and procedures relating to:
 - the identification, evaluation and compliance with laws and regulations;
 - the detection and response to the risks of fraud; and
 - the establishment of internal controls to mitigate risks related to fraud or non-compliance with laws and regulations.
- We enquired, whether they were aware of any instances of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud.
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, by evaluating incentives and opportunities for manipulation of the financial statements. This included the evaluation of the risk of management override of controls and the risk of fraud in revenue recognition in relation to voluntary income. We determined that the principal risks were in relation to:
 - journal entries that altered the financial performance for the year;
 - potential management bias in determining accounting estimates, especially in relation to accruals of income and expenditure at the end of the financial year.
- Our audit procedures involved:
 - evaluation of the design effectiveness of controls that management has in place to prevent and detect fraud;
 - journal entry testing, with a particular focus on significant journals at the end of the financial year which impacted on the financial performance;
 - assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.
- In addition, we completed audit procedures to conclude on the compliance of disclosures in the annual report and accounts with applicable financial reporting requirements.
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. However, detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as those irregularities that result from fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it.
- Assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's:
 - understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
 - knowledge of the sector in which the charity operates
 - understanding of the legal and regulatory requirements specific to the charity, including:
 - the provisions of the applicable legislation
 - the regulators rules and related guidance, including guidance issued by relevant authorities that interprets those rules
- Team communications in respect of potential non-compliance with laws and regulations and fraud included the potential for fraud in revenue recognition through manipulation of accrued income.

- In assessing the potential risks of material misstatement, we obtained an understanding of:
 - the charity's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement.
 - the charity's control environment, including the policies and procedures implemented by the charity corporate trustee to ensure compliance with the requirements of the financial reporting framework.

Use of our report

This report is made solely to the charity's corporate trustee, as a body, in accordance with Section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's corporate trustee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its corporate trustee as a body, for our audit work, for this report, or for the opinions we have formed.



Grant Thornton UK LLP
Statutory Auditor, Chartered Accountants

Birmingham

Grant Thornton UK LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

8 July 2021

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2020/21

Statement of Financial Activities for the year ended 31 March 2021

	Note	Unrestricted Funds £000	Restricted Funds £000	2020/21 Total Funds £000	2019/20 Total Funds £000
Income from					
Donations and legacies	3	173	834	1,007	248
Investments	14	40	14	54	42
Other trading activities	4	30	0	30	58
Other	5	1	0	1	1
Total income		244	848	1,092	349
Expenditure on					
Raising funds	7 & 10	37	42	79	79
Charitable activities	7	358	320	678	390
Other expenditure	7	14	6	20	18
Total expenditure	21	409	368	777	487
Net income/(expenditure)		(165)	480	315	(138)
Net Gains/(losses) on investments	13	219	0	219	(174)
Net income/(expenditure) after Gains/(Losses) on investments		54	480	534	(312)
Transfers between funds		7	(7)	0	0
Net Movement in funds	11	61	473	534	(312)
Reconciliation of Funds					
Total Unrestricted Funds brought forward		1,821	0	1,821	2,113
Total Restricted Funds brought forward		0	55	55	75
Total Funds carried forward		1,882	528	2,410	1,876

The notes on pages 9 to 19 form part of these financial statements.

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

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2020/21

Balance Sheet as at 31 March 2021

	Note	Unrestricted Funds £000	Restricted Funds £000	Total at 31 March 2021 £000	Total at 31 March 2020 £000
Non Current Assets					
Intangible Assets	12	0	0	0	0
Investments	13	1,405	0	1,405	1,186
Debtors over 1 year	15	0	0	0	1
Total Fixed Assets		<u>1,405</u>	<u>0</u>	<u>1,405</u>	<u>1,187</u>
Current Assets					
Debtors	15	18	3	21	11
Cash and cash equivalents	16	500	534	1,034	741
Total Current Assets		<u>518</u>	<u>537</u>	<u>1,055</u>	<u>752</u>
Creditors falling due within one year	17	41	9	50	63
Net Current Assets		<u>477</u>	<u>528</u>	<u>1,005</u>	<u>689</u>
Total Assets Less Current Liabilities		<u>1,882</u>	<u>528</u>	<u>2,410</u>	<u>1,876</u>
Creditors falling due after more than one year	17	0	0	0	0
Provisions for liabilities and charges		0	0	0	0
Total Net Assets		<u>1,882</u>	<u>528</u>	<u>2,410</u>	<u>1,876</u>
Funds of the Charity					
Restricted income funds	18	0	528	528	55
Unrestricted income funds	19	1,882	0	1,882	1,821
Total Funds		<u>1,882</u>	<u>528</u>	<u>2,410</u>	<u>1,876</u>

The financial statements were approved by the trustee and authorised for issue on their behalf by:

Signed:



Date: 5 July 2021

Funds of the Charity comprise Unrestricted Funds £1,882,000 (2019/20 £1,821,000) of which £1,687,000 (2019/20 £1,670,000) have been designated for specific purposes and Restricted Funds £528,000 (2019/20 £55,000). Unrestricted Funds comprise those funds that the trustee is free to use for any purpose in furtherance of the Charity objectives, Restricted Funds are specific appeals for funds or donations where legal restrictions have been imposed by the Donor.

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2020/21

Cash Flow Statement for the year ended 31 March 2021

	2020/21 Total Funds £000	2019/20 Total Funds £000
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	315	(138)
Adjustments for:		
Depreciation charge	0	0
Dividends and interest from investments	(54)	(42)
(Increase)/decrease in debtors	(9)	0
Increase/(decrease) in creditors	(13)	31
Net cash provided by (used in) operating activities	<u>239</u>	<u>(149)</u>
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	239	(149)
Cash flows from investing activities:		
Dividends and interest from investments	<u>54</u>	<u>42</u>
Net cash provided by (used in) investing activities	<u>54</u>	<u>42</u>
Change in cash and cash equivalents in the reporting period	<u>293</u>	<u>(107)</u>
Cash and cash equivalents at 1 April	741	848
Cash and cash equivalents at 31 March	<u>1,034</u>	<u>741</u>
Analysis of cash and cash equivalents		
Cash in hand	534	241
Notice deposits	<u>500</u>	<u>500</u>
Total cash and cash equivalents	<u>1,034</u>	<u>741</u>

Notes to the financial statements

1. Accounting Policies

(a) Basis of preparation

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

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

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

(b) Structure of funds

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

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

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

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point.

Individual donations are reviewed for Gift Aid application and duly claimed from H.M.R.C. Gift Aid income is accrued at the year-end if not claimed from H.M.R.C in the financial year.

(d) Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable; this will be once confirmation has been received from the representatives of the estate(s) that probate has been granted, the executors have established that there are sufficient assets in the estate to pay the legacy and all conditions attached to the legacy have been fulfilled or are within the charity's control.

1. Accounting Policies (continued)

(e) Resources expended and irrecoverable VAT

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

There is a present legal or constructive obligation resulting from a past event.
It is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement.
The amount of the obligation can be measured or estimated reliably.

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

Grants are only made to related or third party NHS bodies and non NHS bodies in furtherance of the charitable objectives of the funds held on trust. Grant payments are recognised as expenditure when the conditions for their payment have been met or where there is a constructive obligation to make a payment.

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

(f) Allocation of support costs

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

(g) Charitable Activities

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

(h) Fixed asset investments

Investments are stated at market value at the balance sheet date. The Charity Authorised Investment Fund Units are included in the balance sheet at the closing dealing price at 31 March 2021.

(i) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and the opening market value or purchase date if later. Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value or purchase date if later.

1. Accounting Policies (continued)

(j) Intangible assets

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

Software

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

Measurement

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

Amortisation

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

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

(k) Pooling Scheme

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

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

(l) Cash Flow Statement

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

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2020/21

2 Related party transactions

As part of the normal course of business, the Charitable Funds undertake a number of transactions with The Dudley Group NHS Foundation Trust. These transactions amount to expenditure of £777,000 (2019/20 £487,000); and a creditor of £36,000 (2019/20 £53,000). The Charity has also undertaken transactions with HMRC, who as a Government Department are deemed a related party. The transactions with HMRC amount to income of £1,300 (2019/20 £2,200); there was no debt with the Dudley Group NHS Foundation Trust in this year (2019/20 £600).

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

	2020/21		2019/20	
	Turnover of Connected Organisation	Surplus (Deficit) for the Connected Organisation	Turnover of Connected Organisation	Surplus (Deficit) for the Connected Organisation
	£000	£000	£000	£000
The Dudley Group NHS Foundation Trust	450,756	1,553	411,900	3,203

3 Donations and legacies

	Unrestricted Funds	Restricted Funds	2020/21 Total Funds	2019/20 Total Funds
	£000	£000	£000	£000
Donations from individuals	64	0	64	88
Donations in memoriam	94	0	94	107
Charity Appeal income	4	612	616	22
Legacies	2	0	2	25
Grants	9	0	9	6
Grants from NHS Charities Together stage 1 funding	0	172	172	0
Grants from NHS Charities Together stage 2 funding	0	50	50	0
Total	173	834	1,007	248

Donations from individuals are gifts from members of the public, relatives of patients and staff. In 2020/21 donations to the Charity Covid-19 Appeal increased significantly in response to the pandemic and in support of our patients and staff.

In 2020/21, the charity received grants from the NHS Charities Together COVID-19 emergency appeal.

4 Other trading activities

	Unrestricted Funds	Restricted Funds	2020/21 Total Funds	2019/20 Total Funds
	£000	£000	£000	£000
Fundraiser income	4	0	4	36
Staff Lottery Income	26	0	26	22
Total	30	0	30	58

5 Other income

	Unrestricted Funds	Restricted Funds	2020/21 Total Funds	2019/20 Total Funds
	£000	£000	£000	£000
Research & Development income	1	0	1	0
Clinical Education Centre - income	0	0	0	1
Total	1	0	1	1

CHARITABLE TRUST ACCOUNT - DUDLEY GROUP NHS CHARITY - 2020/21

6 Allocation of support costs

	Raising funds	Charitable activities	2020/21 Total Funds	2019/20 Total Funds
	£000	£000	£000	£000
External audit fee	0	7	7	7
Statutory compliance	0	1	1	0
Financial Services	0	12	12	11
Governance	0	20	20	18
Financial Administration	6	28	34	23
Salaries and related costs	0	0	0	0
Miscellaneous costs	0	0	0	1
Bank charges	0	1	1	1
Charity Ledger costs	0	6	6	5
Total	6	55	61	48
	Unrestricted Funds	Restricted Funds	Total 2020/21 Funds	Total 2019/20 Funds
	£000	£000	£000	£000
Raising funds	4	2	6	9
Charitable activities	40	15	55	39
	44	17	61	48

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

7 Expenditure

	Unrestricted Funds	Restricted Funds	Total 2020/21 Funds	Total 2019/20 Funds
	£000	£000	£000	£000
Raising Funds	37	42	79	79
Charitable activities - expenditure				
Purchase of new equipment	118	57	175	91
Staff education and welfare	83	213	296	97
Patient education and welfare	181	53	234	109
Research	4	0	4	8
Building and refurbishment	(14)	3	(11)	103
	372	326	698	408
	409	368	777	487

The total costs for raising funds is £79,000 (2019/20 £79,000) of which £59,000 relates to the fundraiser and apprentice salary costs (see note 10) and the remaining balance relates to the staff lottery prizes £10,000 (2019/20 £10,000), events and support costs £10,000 (2019/20 £16,000),

The cost for building and refurbishment was actually £10,000 (2019/20 £103,000) but a charity creditor of £21,000 from 2019/20 was paid by the Trust. Therefore, the total is a negative £11,000.

8 Auditor's remuneration

The auditor's remuneration of £7,200 (2019/20 £7,200) relates solely to the statutory audit.

9 Trustees' remuneration and benefits

The Trustees' were not paid any remuneration and benefits or reimbursed for any expenditure in 2020/21 (2019/20 nil)

10 Staff costs and emoluments

	2020/21 Total £000	2019/20 Total £000
Salaries and Wages	48	43
Tax & NI	4	4
Pension costs	7	6
	<u>59</u>	<u>53</u>

The staff costs and emoluments of £48,000 (2019/20 £47,000) relate to the fundraiser who commenced in January 2010 and £11,000 (2019/20 £6,000) relates to the apprentice who commenced in August 2019. There were no other staff costs as the Charity uses the services provided by the NHS Foundation Trust staff, for the administration of the charity (Note 6 Financial Services)

11 Analysis of net movement in funds

	Unrestricted Funds £000	Restricted Funds £000	2020/21 Total Funds £000	2019/20 Total Funds £000
Net movement in funds for the year	61	473	534	(312)
Net movement in funds available for future activities	<u>61</u>	<u>473</u>	<u>534</u>	<u>(312)</u>

12 Intangible assets

Cost or Valuation	Software £000	2020/21 £000	2019/20 £000
Balance at start of year	5	5	5
Additions	0	0	0
Revaluations	0	0	0
Impairments	0	0	0
Disposals	0	0	0
Closing Balance	<u>5</u>	<u>5</u>	<u>5</u>
Accumulated Depreciation			
Balance at start of year	5	5	5
Disposals	0	0	0
Revaluations	0	0	0
Impairments	0	0	0
Charge for year	<u>0</u>	<u>0</u>	<u>0</u>
	<u>5</u>	<u>5</u>	<u>5</u>
Closing Net Book Value	<u>0</u>	<u>0</u>	<u>0</u>

13 Investments

Movement in fixed asset investments:	2020/21 £000	2019/20 £000
Market value at 1 April	1,186	1,360
Less: Disposals at carrying value	0	0
Add: Acquisitions at cost	0	0
Net gain (losses) on revaluation	<u>219</u>	<u>(174)</u>
Market value at 31 March	<u>1,405</u>	<u>1,186</u>

Fixed asset investments:	Units held as at 31 March 2021	2020/21 Total £000	2019/20 Total £000
Investments in BLK Charities UK Bond Fund	138,890	260	266
Investments in BLK Charities UK Equity ESG Fund	549,235	1,145	920
		<u>1,405</u>	<u>1,186</u>

14 Investment income

	2020/21 Total £000	2019/20 Total £000
Investments income - Common Investment Fund	51	36
Cash held as part of the investment portfolio	3	4
Interest from Bank Account	0	2
	<u>54</u>	<u>42</u>

	Unrestricted Funds £000	Restricted Funds £000	2020/21 Total Funds £000	2019/20 Total Funds £000
Fixed asset investment	39	13	52	36
Short term investments and cash on deposit	1	1	2	6
	<u>40</u>	<u>14</u>	<u>54</u>	<u>42</u>

Movement in Santander Deposit Account

	2020/21 Total £000	2019/20 Total £000
Value of Deposit Fund at 1 April	500	500
Additions	3	4
Disposals	(3)	(4)
Value of Deposit Fund at 31 March	<u>500</u>	<u>500</u>

15 Debtors

	2020/21 Total £000	2019/20 Total £000
Debtors under 1 year		
Accrued income	14	8
Prepayments	7	3
Total	21	11
Debtors over 1 year		
Accrued income	0	0
Prepayments	0	1
Total Debtors	21	12

Accrued income of £14,000 (2019/20 £8,000) represents sums owed to the charity by related parties, which mainly consists of accrued investment interest of £10,000.
The prepayments of £7,000 within the year relates to the Via Vita wellbeing service for staff post Covid (£5,300) and the NHS Charities Together subscription for 2021/22 (£1,500)

16 Cash and cash equivalents

	2020/21 Total £000	2019/20 Total £000
Government Banking Services	534	241
Santander Fixed Term Deposit	500	500
	1,034	741

17 Creditors

	2020/21 Total £000	2019/20 Total £000
Creditors: falling due within one year		
Trade creditors	10	14
Accruals	40	49
Total	50	63
Creditors falling due after more than one year		
Accruals	0	0
Total Creditors	50	63

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

18 Analysis of charitable funds - restricted

	Balance 1 April 2020 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2021 £000
Dementia Appeal	3	0	0	0	0	3
Children's Appeal	5	6	(1)	0	0	10
Rehabilitation Appeal	1	0	0	0	0	1
Cancer Appeal	3	0	0	0	0	3
Baby Bereavement Appeal	35	7	(5)	0	0	37
Emergency Department Appeal	4	2	0	0	0	6
Emergency Department Paediatric Appeal	3	3	(1)	0	0	5
NHS Charities Together	0	223	(171)	0	0	52
COVID-19 Appeal	1	607	(190)	(7)	0	411
	55	848	(368)	(7)	0	528

Restricted Funds are specific appeals for funds or donations where legal restrictions have been imposed by the donor. The charity has eight appeal funds, with grant funding from NHS Charities Together included in the above.

19 Analysis of charitable funds - unrestricted

	Balance 1 April 2020 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2021 £000
Material funds						
A Patient & Staff Wellbeing Fund	204	64	(100)	0	27	195
B Community General Fund	3	0	(3)	0	0	0
Sub total	207	64	(103)	0	27	195

	Balance 1 April 2020 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2021 £000
Material funds designated						
A Special Care Baby Unit	26	4	(8)	0	2	24
B Maternity & Obstetric Unit	36	0	(11)	0	3	28
C Coronary Care Unit	81	4	(12)	0	6	79
D Gastro Intestinal Unit	70	9	(12)	0	3	70
E Renal Unit	96	6	(5)	0	12	109
F Pathology Directorate	74	1	(4)	0	6	77
G Medical Directorate	649	88	(148)	0	113	702
H Medical Equipment Charity	54	1	(35)	0	7	27
I Cardiology	11	1	(1)	0	2	13
J Rheumatology	85	4	(3)	0	0	86
K Surgical Directorate	212	16	(18)	0	25	235
L Clinical Education Centre	54	2	(3)	0	7	60
M Adult Community Services	113	17	(12)	0	0	118
Others	53	27	(34)	7	6	59
Sub total	1,614	180	(306)	7	192	1,687
Total Unrestricted Funds	1,821	244	(409)	7	219	1,882

20 Commitments

The Charity has the following commitments:

	Unrestricted Funds	Restricted Funds	Total Funds 2020/21	Total Funds 2019/20
	£000	£000	£000	£000
Charitable Projects	0	0	0	0
Capital	0	0	0	0
Other	82	20	102	129
	82	20	102	129

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

21 Analysis of total resources expended

Description	2020/21 £000	2019/20 £000
Christmas Expenditure - Patients	4	4
Patients Furniture	69	35
Patient Information/Education	1	4
Patients Miscellaneous	132	38
Medical & Surgical Equipment	159	82
Patients Audio Visual	7	19
Staff Christmas Expenditure	3	0
Staff Expenses	0	3
Staff Books/Journals/Education	13	3
Staff Course Fees	31	39
Staff Retirement/Long Service	17	10
Staff Other	212	23
Research	4	7
Contribution to Capital	(11)	93
Support Costs	41	30
Fundraiser Costs	63	60
Staff Lottery Prizes	10	10
Clinical Education Centre Costs	2	9
Governance Costs	20	18
Total	777	487

