



Charity Annual Report 2022/2023

Contents

1. Welcome to our Annual Report - Foreword	3
2. About the Dudley Group NHS Charity	5
2.1 Our strategic objectives and how we use charitable funds.....	5
2.2 Sharing charity news.....	5
3. Supporting Our Staff.....	6
3.1 Maternity Staff Well-being Room	6
3.2 NHS Big Tea ‘Raise a cuppa for the NHS’	6
4. Supporting Our Patients	7
4.1 Baby Bereavement Campaign	7
4.2 Busking for Charity.....	8
5. Community Support.....	9
5.1 Superhero Fun Run and Virtual London Marathon	9
6. Local Business Support.....	10
6.1 Glitter Ball	10
7. Key Projects	11
7.1 Volunteering Futures Fund.....	11
7.2 No Barriers Here: for people excluded by identity, culture, ethnicity, and race	12
8. How did we do? Key Objectives for 2022-2023.....	13
9. The Dudley Group NHS Charity Strategy 2022-2025	14
Appendix 1 - Reference and Administrative Details	15
Appendix 2 - Principal Charitable Fund Advisers	17
Appendix 3 - Principal Professional Advisers	18
Appendix 4 - Structure, Governance and Management	19
Appendix 5 - Risk Management	21

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.

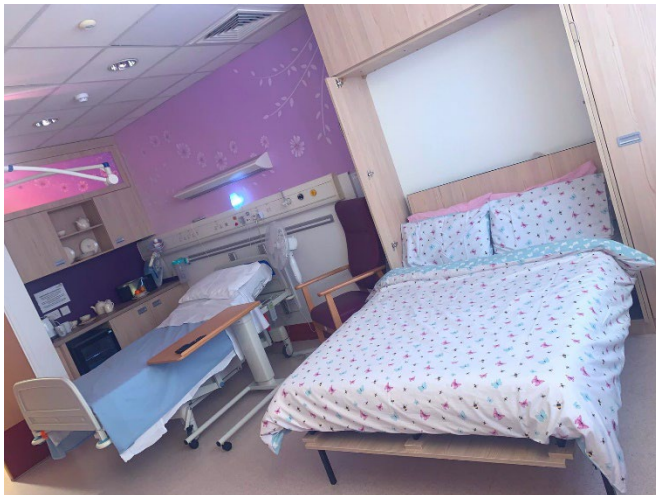
The continuous fundraising and significant donations from Dudley Council and Dudley Rotary Club means we are now building a second 'multipurpose' suite within the unit to support even more local families. We are extremely grateful for all of your support and contributions to the baby bereavement

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

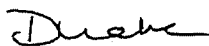
The Dudley Group NHS Charity funds are registered with the Charity Commission, reference number 1056979 and include funds in respect of The Dudley Group NHS Foundation Trust.

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		<u>1,433</u>	<u>0</u>	<u>1,433</u>	<u>1,469</u>
Current Assets					
Debtors	15	32	(3)	29	22
Cash and cash equivalents	16	975	292	1,267	1,102
Total Current Assets		<u>1,007</u>	<u>289</u>	<u>1,296</u>	<u>1,124</u>
Creditors falling due within one year	17	21	37	58	44
Net Current Assets		<u>986</u>	<u>252</u>	<u>1,238</u>	<u>1,080</u>
Total Assets Less Current Liabilities		<u>2,419</u>	<u>252</u>	<u>2,671</u>	<u>2,549</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>2,419</u>	<u>252</u>	<u>2,671</u>	<u>2,549</u>
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		<u>2,419</u>	<u>252</u>	<u>2,671</u>	<u>2,550</u>

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

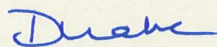
The Dudley Group NHS Charity funds are registered with the Charity Commission, reference number 1056979 and include funds in respect of The Dudley Group NHS Foundation Trust.

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:

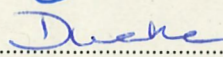
so far as each trustee is aware, there is no relevant audit information of which the Charitable company's auditor is unaware; and

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		<u>1,433</u>	<u>0</u>	<u>1,433</u>	<u>1,469</u>
Current Assets					
Debtors	15	32	(3)	29	22
Cash and cash equivalents	16	975	292	1,267	1,102
Total Current Assets		<u>1,007</u>	<u>289</u>	<u>1,296</u>	<u>1,124</u>
Creditors falling due within one year	17	21	37	58	44
Net Current Assets		<u>986</u>	<u>252</u>	<u>1,238</u>	<u>1,080</u>
Total Assets Less Current Liabilities		<u>2,419</u>	<u>252</u>	<u>2,671</u>	<u>2,549</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>2,419</u>	<u>252</u>	<u>2,671</u>	<u>2,549</u>
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		<u>2,419</u>	<u>252</u>	<u>2,671</u>	<u>2,550</u>

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	0	24	24	20
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	0	110	110	64
	Unrestricted Funds	Restricted Funds	Total 2022/23 Funds	Total 2021/22 Funds
	£000	£000	£000	£000
Raising funds	0	0	0	0
Charitable activities	60	50	110	64
	60	50	110	64

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
	228	178	406	396
	368	197	565	625

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	2021/22
	Total	Total
	£000	£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	2021/22
	Total	Total
	£000	£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	2021/22
	Total	Total
	£000	£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.