



Report and Financial Statements

31 March 2012

Contents

Introduction	3
Structure, Governance and Management	4
Objectives	5
Activities and Achievements	6
Financial Review	10
Departmental & Ward funds	12
General Funds	12
Relationships with Related Parties/External Bodies	12
Northern Devon Healthcare NHS Trust Profile	12
Devon Partnership Trust	13
Events since the year end and future plans	13
Investment Policy	13
Reserve Policy	13
Risk Management Policy	13
Accounts	14



Statement from the Chair

Jane Reynolds, Chair of the Charitable Funds Committee

Welcome to the annual report of the Charitable Funds for 2011/12.

As you will see from reading this report, we have had an incredibly successful year and our heartfelt thanks go out to all our staff, patients and public who have donated time, effort and money to our various appeals.

Over the year, we increased our fundraising income by 224% to £438,000 which is largely attributable to the Chemotherapy Unit Appeal, which launched in February 2011.

We have been overwhelmed by the support for the Chemotherapy Appeal and it appears to have touched the hearts of many of our staff, patients and local residents. Our thanks go to all those people who have jumped out of planes, worn funny clothes, walked, swam and run for miles and held events in support of the Appeal.

Local retailers including Tesco's, Sainsbury's and Marks and Spencer all chose the Appeal as their charity of the year and our media partner, the North Devon Gazette, has ensured that all the key milestones of the Appeal have been reported. Our thanks go to all these partners.

The Charitable Funds committee oversee the charitable funds to ensure that the money raised is spent in a timely and targeted manner to create the greatest possible benefits to patients, their families and our staff. Examples of these decisions are contained within this report.

The Trustees are in the process of planning our priorities for the next year. If you would like to contribute to this process, please contact Kate Winter on 01271 349 563 or kate.winter@ndevon.swest.nhs.uk

Registered Charity No: 1051463
Address of Charity: Charitable Funds Section
 Finance Department
 Northern Devon Healthcare NHS Trust
 North Devon District Hospital
 Raleigh Park
 Barnstaple
 North Devon EX31 4JB
 Tel: 01271 314016

Bankers: National Westminster Bank,
 41 High Street,
 Barnstaple,
 North Devon.
 EX31 1DA

Co-operative Bank,
 PO Box 101,
 1 Balloon Street,
 Manchester.
 M60 4EP

Investment Managers: Barclays Wealth
 40-42 Queen Square
 BRISTOL
 BS1 4QP

Independent Examiners: Audit Commission
 3-4 Blenheim Court
 Matford Business Park
 EXETER EX2 8PW

Structure, Governance and Management

The charity is a Charitable Trust governed by Trust deeds that were sealed by Northern Devon Healthcare NHS Trust on 30th October 1995. The subsidiary charities are also largely governed by Declarations of Trust. However, the North Devon Scanner Appeal is governed by Appeal Literature, and the Remfry Special Purpose Charitable Fund is governed by a Will dated 13th September 1934. The Northern Devon Healthcare NHS Trust (Permanent Endowment) Common Investment Fund and the Northern Devon Healthcare (Expendable Funds) Common Investment Fund are both governed by Schemes, sealed by the Charity Commission.

The Corporate Trustee is the Northern Devon Healthcare NHS Trust, and the Trustees are the Executive (voting) Directors and Non-Executive Directors of the Trust Board, who act in trusteeship for that body. The Chairman and Non-Executive Directors are appointed by the Secretary of State for Health and the Director of Finance has delegated authority for the day to day management and control of the administration of the Trust's charitable funds.

Nominated representatives of the trustees meet as the Charitable Funds committee twice a year.

The following Trustees were in office at 31 March 2012 and served throughout the year unless stated otherwise:

Mr Roger French	Non Executive Director - Chairman
Mrs Jane Reynolds	Non Executive Director
Mrs Amelia Tucker-Jones	Non Executive Director

Mrs Pauline Geen	Non Executive Director	
Mr Nick Lewis	Non Executive Director - Commenced 1.8.11	
Mr Chris Snow	Non Executive Director - Commenced 1.8.11	
Mrs June Lake	Former Non Executive Director - Left 30.06.11	
Mrs Jac Kelly	Executive Director	Chief Executive
Mr Andy Robinson	Executive Director	Director of Finance & Performance
Ms Carolyn Mills	Executive Director	Director of Nursing
Mrs Kate Lyons	Executive Director	Director of Operations
Dr Alison Diamond	Executive Director	Medical Director

The Northern Devon Healthcare NHS Trust Charitable Fund is an umbrella charity encompassing 27 additional registered charities, which are held for the benefit of hospitals and services managed by Northern Devon Healthcare NHS Trust and Devon Partnership Trust.

The funds held by the General Charity are unrestricted income funds. The funds of the special charities are classified as restricted income funds.

Within each of the additional registered Charities there are a number of funds relating to particular wards and departments. Each fund is managed on a day to day basis by a Nominated Officer normally the Directorate General Manager. The Director of Finance appoints Nominated Officers on behalf of the Trustees.

Objectives

The general charity was registered with the objective:

“For any charitable purpose and purposes relating to the National Health Service, wholly or mainly for the Northern Devon Healthcare NHS Trust.”

The objects of the subsidiary charities restrict expenditure either to a particular location or to a particular charitable purpose related to healthcare within the Northern Devon Healthcare Trust and Devon Partnership NHS Trust responsibilities, except the two Charitable Investment Funds, which are investment media only.

The overall policy of the Trustees is to provide support to Northern Devon Healthcare NHS Trust and Devon Partnership NHS Trust by the following means: -

Patients Expenditure

Purchase of small equipment, provision of services e.g. aromatherapy and the provision of facilities not normally provided by or in additional to the normal NHS provision.

Staff Expenditure

- a) Motivation of staff, by improving staff facilities and by providing services that improve the staff's wellbeing,
- b) Education of staff by providing education over and above what would normally be provided by the Trust.

Capital Equipment

Equipment in addition to that normally provided by the NHS Trust.

Research Expenditure

Resources to allow staff to undertake non-commercial research and educational activities.

The objectives of each of the individual funds will state whether the use of the fund is for patients, staff or the provision of equipment or research.

Activities and Achievements

The Chemotherapy Appeal

During the past year we have continued to raise the profile of the Chemotherapy Appeal and this has resulted in a significant increase in donations. The appeal has earned an important place in the hearts of the people of the area we serve. Thanks to the generosity of the community the appeal fund continues to grow closer to its £2.2m target.

Our fundraising team have set up a portfolio of activities to enthuse the public to raise income for the charity. These have included tandem skydives, treks, raffles, overseas challenges and attendance at many supporter led events.

Both staff and the public took part in our very first charity Tandem Skydive event which was held at Dunkerswell Airfield. This challenge brought our supporters together and proved very successful in helping us gain over £20,000 in sponsorship.

Local businesses have really got behind the appeal. One notable event was when Barnstaple Chamber of Commerce and Barnstaple Town Centre Management organised a black tie event which raised over £3000.

When James May dropped in to north Devon to film a TV series, we also persuaded him to lend his support to the Chemo Appeal.

The charity has been proactive with media relationships and continues to work closely with media partners. The use of social media has increased and we have gained lots of followers on both Twitter and Facebook. These social media sites have proved very popular and provided another avenue to promote our aims and objectives to supporters to convey how the charity makes a difference to peoples lives.

The charity created a short video promoting the aims and benefits of a new chemotherapy and day treatment unit. This project involved working with current and past patients to gain their experience of using our current treatment unit. We are very grateful to those patients who gave up their time to help promote awareness of our appeal.

Our volunteers continue to help us with our charity activities and are a phenomenal asset in promoting links within our community. We value all our volunteers and support them in various roles they perform in helping our charity make a positive difference to both patients and staff.

Ian Roome, Fundraising Manager, who leads the appeal said "The passion, commitment and sheer hard work that staff, local people, businesses and organisations show in helping us raise the funds of our appeal is absolutely heart warming and simply breath-taking. There are too many generous donations to mention them all, but our thanks sincere thanks go out to everyone who is making this appeal come closer to reality."





In addition to this individual donors and groups have raised funds during the year many for specific purposes. Examples of this are:

£ 5,000 to benefit the District Nurses

£ 4,300 Raised by a local golf club to benefit the Acute Stroke Unit

£ 3,000 Received from funds donated in memory to benefit Support Nursing

What we purchased this year

The Charity purchased a number of significant items during the year, including the following:

The Bideford Hospital Special Purpose Charitable Fund

To increase the number of observation monitors on the Willow Ward and reduce the reliance of loan equipment, 4 observation monitors were purchased during the year at a cost to the charity of £8,000. In addition to the care provided to longer stay patients on the ward the new monitors will enable staff to monitor day case patients needing more frequent monitoring.

The Northern Devon Healthcare Cancer (John Bale) Special Purpose Charitable Fund

To enhance patient care within the specialty of Chemotherapy, 2 Paxman scalp cooling machines were purchased during the year at a cost of £29,000. This was achieved from a specific donation kindly given to the charity, and replaced existing machinery which had reached its tenth year.

At a cost of £4,200 Video conferencing equipment was purchased consisting of a digital camera and computer. The equipment is compatible with the Nikon microscope located in the hospital's Haematology laboratory and will transmit images across the videoconferencing link with other trusts. This will enable review and discussion between consultants and biomedical scientists and will facilitate educational, laboratory and meetings with other trusts, predominantly the Royal Devon & Exeter Trust.

The North Devon District Hospital Intensive Care Special Purpose Charitable Fund

The purchase of cooling equipment at a cost to the charity of £14,500 was achieved during the year. The purpose of the equipment is to reduce patient's temperatures following a cardiac arrest. It is used regularly in neurology units to reduce further brain injury & is believed to improve outcomes. Active cooling of patient's body temperature is also utilized when patients are suffering from hyperpyrexia due to infection. This will reduce metabolism, improve patient cardiovascular stability & maintain comfort.

The North Devon Hospital Medical Equipment Special Purpose Charitable Fund

To improve the service provided by the department of Cardiology-Respiratory, replacement spirometers were purchased at a cost to the charity of £2,600. Staff experienced unreliability and costly repairs of the existing equipment; the service will be greatly enhanced through the replacement equipment allowing improved reliability and the additional ability to store historical data.

The ECG exercise testing treadmill system utilized within the cardiology-Respiratory specialty is no longer supported for maintenance & replacement parts. The hospital is reliant on the system which has exceeded 10 years life. From a specific donation bestowed to the charity, a replacement system was purchased costing £25,000. The new system is fully supported & maintained, and is compatible with additional applications.

The North Devon District Hospital Patients Special Purpose Charitable Fund

To provide essential lifting equipment for the patients on the Staples & Alexandra wards, the charity purchased 2 Hoists, one to be situated within each ward. At a cost of £10,000 the hoists will enable patients with little or no mobility to be transferred safely either in a planned or urgent situation. Ward based hoists will reduce the costly time taken locating a suitable hoist to borrow from another department/ward, and will assist staff to adhere to the manual handling guidelines on safe practice of moving & handling patients.

Costing the charity £8,100 a Portable Ultrasound Bladder Scanner was purchased to improve the continence assessment of acute stroke patients. The scanner will assist with the prevention of unnecessary catheterization, this will reduce catheterizations thereby reduce urinary infections. The scanner will assist with early detections of bladder problems thus enabling early referrals.

Staff Education and Welfare

During the year the charity spent £7,500 on staff retirement awards and £7,500 on staff education. This included:

- £900 funding for 2 staff working within the cancer services department to complete the NURB 360 chemotherapy course, which is a recommendation of the Peninsula Cancer Network. The benefits of the course are to enhance the patients experience by increasing clinical expertise and consolidating in house learning.
- £4,200 funding a staff member within the community nursing team and member of the complex care team to undertake a Postgraduate diploma in Palliative Medicine. The education will enhance and improve the care of patients receiving palliative care, by teaching and supporting other staff in the delivery of palliative care and to develop services further.

Other contributions

The charitable funds continue to support the purchase of many smaller items of equipment and further items have been purchased for the ease and comfort of patients.

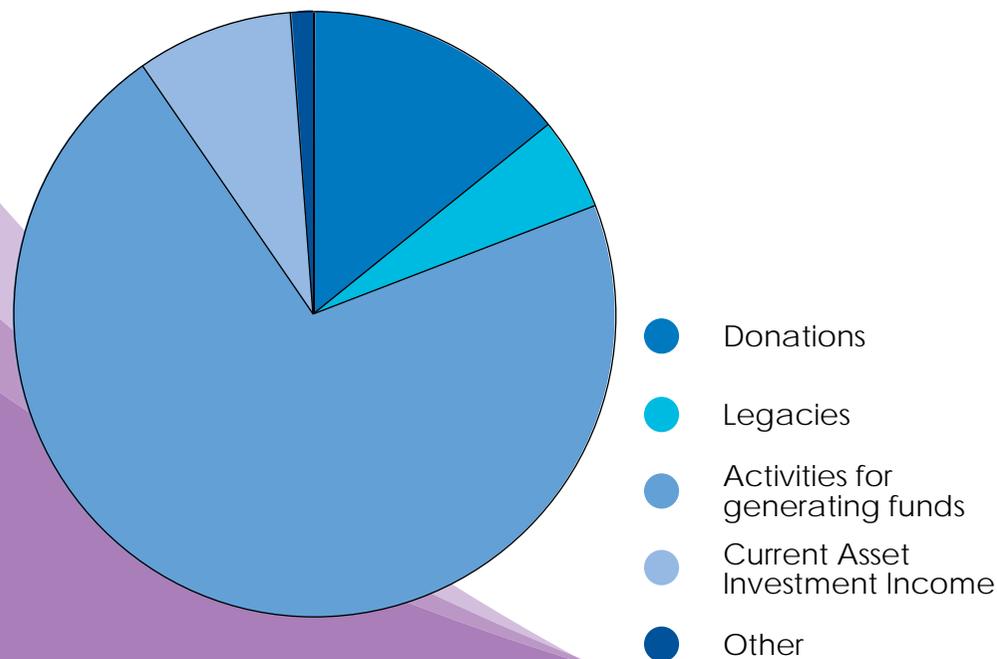
There have been no significant changes in the activities of the charity in the financial year.

Financial Review

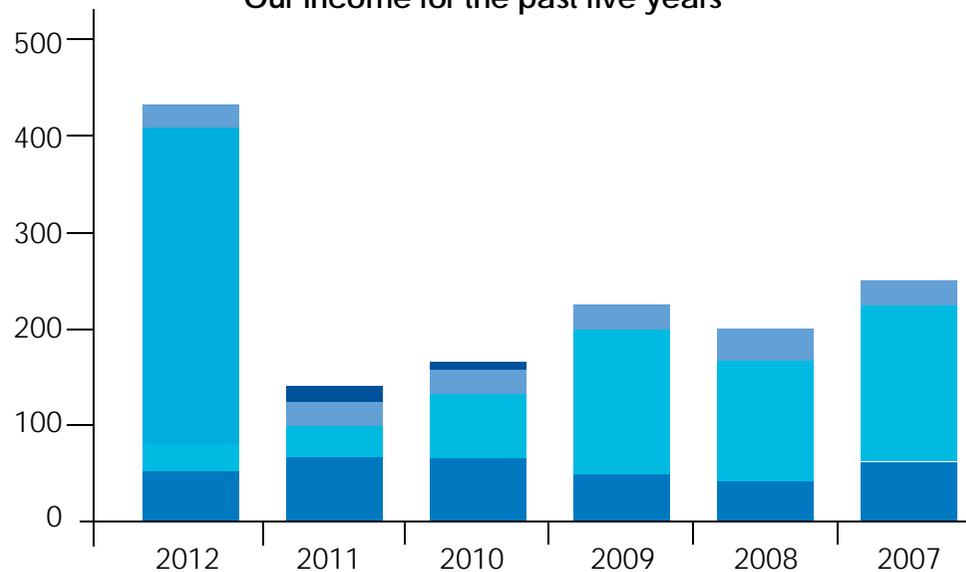
The Charity's total incoming resources for the year are £438,000, which has increased by 224% since 2010/11. The underlying level of voluntary donations from individuals has decreased slightly, but with the success in its first year generating income from fundraising activities, the charity has achieved an increase in income overall. Legacies in the year amounted to £30,000 compared with £40,000 in 2010/11.

Individual donors are encouraged to gift aid their donations. By gift aiding their donations the Charity currently receives an extra 25 pence for each £1 donated. The gift aid claimed is allocated to the fund the original donation was applied to.

Where our income came from

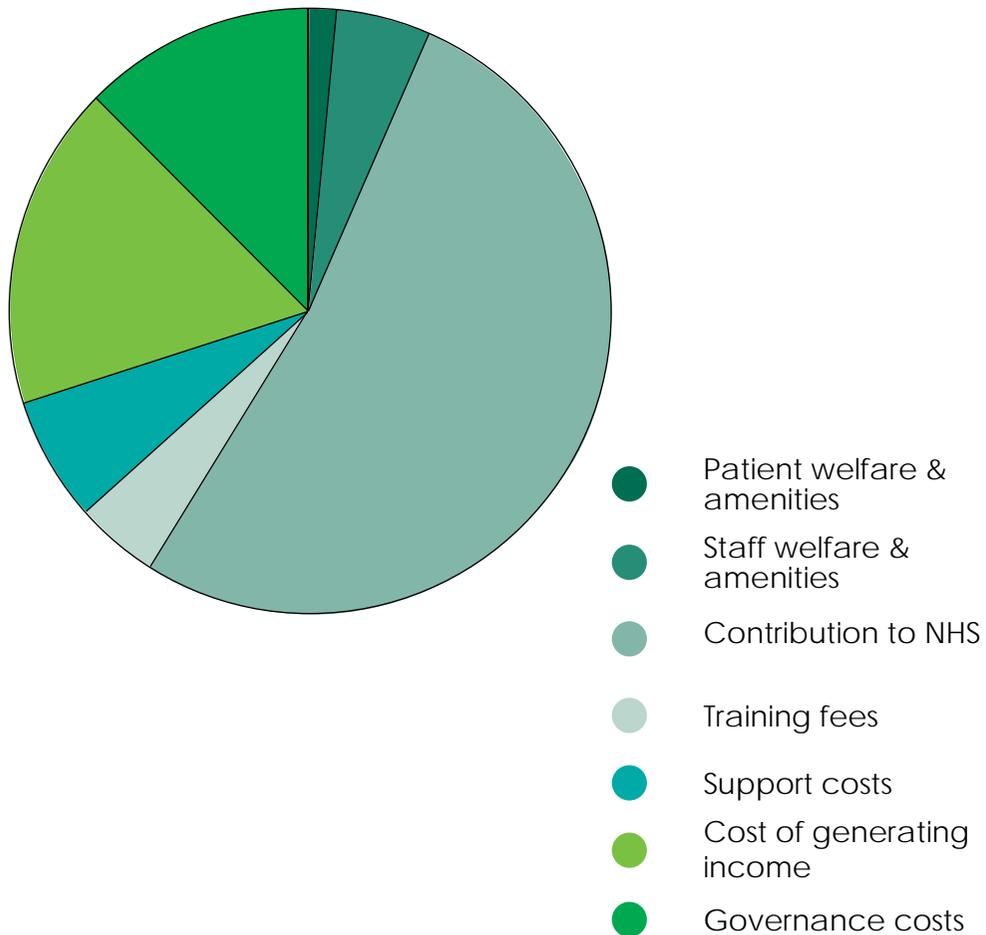


Our income for the past five years

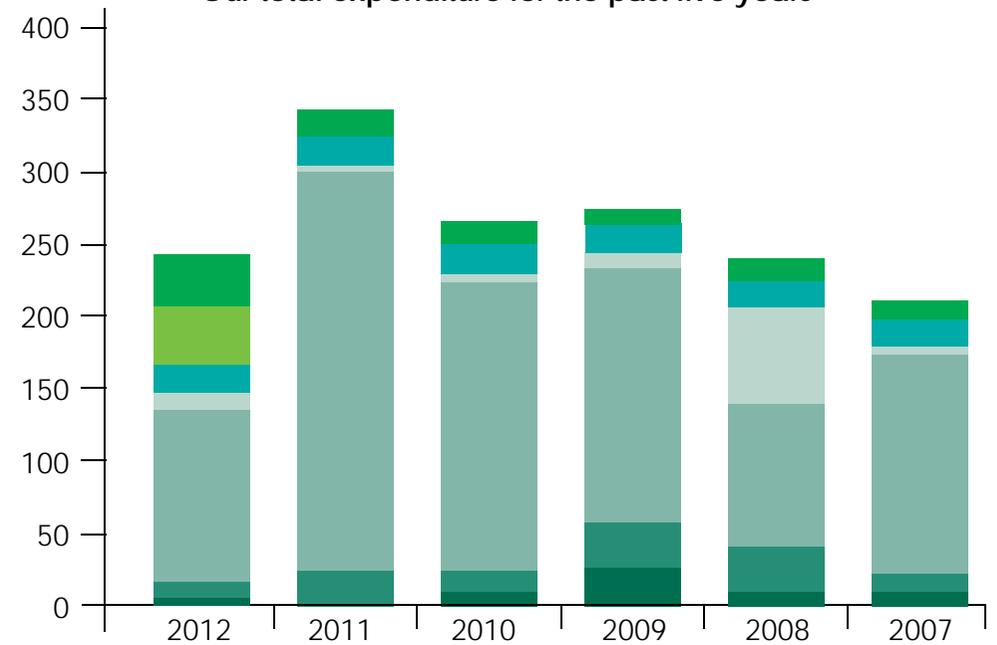


Expenditure of £238,000 has decreased by 29% since last year; however the Trust continues to be committed to making appropriate use of its charitable funds.

Where we spend our funds



Our total expenditure for the past five years



The total value of the funds held at the 31 March 2012 was £1,069,000

Departmental & Ward Funds

There are approximately 100 departmental and ward funds; these funds are used specifically in the designated area for the benefit of patients and staff.

The funds benefit patients by purchasing supplementary or complimentary equipment or services, which the Trust is unable to provide through exchequer funds. An example of this is the provision of childrens' toys for Caroline Thorpe Ward.

Staff expenditure is used to further staff training and education thereby promoting efficient performance of their duties and development of staff skills, with support also given to team building activities.

Approximately £1 million of the funds held at year end is in designated funds.

General Funds

The income received in these funds is not specific with regard to department or ward but may be used more generally across NHS services in northern Devon.

General funds include the North Devon District Hospital General Fund and the Patients' Special Purpose Charitable Fund.

Examples of some of the Charity's achievements during the year are included in the activities above. Many departments within North Devon District Hospital and across the northern Devon community hospitals have benefitted from donations and legacies.

Relationships with Related Parties/ External Bodies

- a) Related Parties –the Northern Devon Healthcare NHS Trust is considered a related party as the Charity and the NHS Trust are under common control. Note 15 to the accounts details the related party transactions. A profile of the NHS Trust is shown below.
- b) Connected Organisations – Devon Partnership NHS Trust is considered to be a connected organisation as the charity exists to support both Trusts in addition to Northern Devon Healthcare NHS Trust.

Northern Devon Healthcare NHS Trust Profile

The Northern Devon Healthcare NHS Trust manages a portfolio of services which includes an acute hospital in North Devon, seventeen community hospitals across Exeter, eastern and northern Devon and a wide range of community health and social care services across the same area.

The Trust currently provides a wide range of community and general and specialist acute services to the residents of North Devon and Torridge District Council areas and North Cornwall residents, a catchment population of 165,000.

In 2011/12 the budget of the Trust for the provision of NHS services was £209million.

Devon Partnership NHS Trust

The Trust was formed in April 2001 and works in partnership to deliver high quality care for mental health and learning disabilities. The Charity supports those activities relating to North Devon including inpatient facilities at North Devon District Hospital and Bideford, which also has a learning disabilities unit.

Events since the year end and future plans

The charity plans to continue to use its resources to further enhance the services it provides from its exchequer funds in relation to patient care and to staff training and welfare. This will include the provision of equipment and contribution towards training for staff.

The Charity will continue its fundraising activities, in order to maximize funding potential and enhance future projects within the Trust.

Investment Policy

The Trustees' investment powers are determined by the Trust Deed, which gives the Trustees a general power of investment, subject to a restriction that no speculative or hazardous investments, specifically futures or traded options are allowed.

The Charity runs a pooled scheme for the special charities. The pooling arrangement was approved by the Charity Commissioners in October 1999.

The Trustees have a formal investment policy that is reviewed on an annual basis. The investment objective is to achieve a balance of maximising current income while aiming for growth in capital value.

The current method of investing is via Barclays Wealth Investment Management Ltd, the Charity's investment managers. Monies are invested in a mixed portfolio of bonds and equity stock. The portfolio decreased in value by approximately 0.1% during the year.

Reserve Policy

The Charity has a formal policy approved by the Trustees regarding the holding of reserves, which is reviewed on an annual basis.

The present policy is stated as follows:

The Trustees do not hold reserves as defined by the Charity Commissioners. The Trustees have no material recurring commitments for which it would be prudent to hold reserves against uncertainties; the main form of expenditure is by grants to the Northern Devon Healthcare NHS Trust and Devon Partnership NHS Trust and commitments are only given to the level of resources within the funds received and held.'

Risk Management Policy

The Trust maintains a Corporate Risk Register, and any risks to which the Charity is exposed would be recorded within the Corporate Trustee's own register in line with its processes.

The major risks to which the charity is exposed, as identified by the Trustees have been reviewed and systems have been established to mitigate those risks.

Signed: Date:

Chair of Charitable Fund Committee

Accounts

Northern Devon Healthcare NHS Trust Charitable Fund
Registered Number 1051463
Year ended 31 March 2012

Statement of trustees' responsibilities

The trustees are responsible for:

- keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the funds held on trust and to enable them to ensure that the accounts comply with requirements in the Charities Act 2011 and those outlined in the directions issued by the Secretary of State;
- establishing and monitoring a system of internal control; and
- establishing arrangements for the prevention and detection of fraud and corruption.

The trustees are required under the Charities Act 2011 and the National Health Service Act 1977 to prepare accounts for each financial year. The Secretary of State, with the approval of the Treasury, directs that these accounts give a true and fair view of the financial position of the funds held on trust, in accordance with the Charities Act 2011. In preparing those accounts, the trustees are required to:

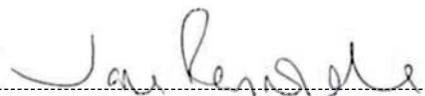
- apply on a consistent basis accounting policies laid down by the Secretary of State with the approval of the Treasury;

- make judgements and estimates which are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

The trustees confirm that they have met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements set out on pages 14 to 25 attached have been compiled from and are in accordance with the financial records maintained by the trustees.

By Order of the Trustees

Signed: (NB sign in any colour ink other than black)


.....
Chair of Charitable Funds Committee

Date: 10th September 2012


.....
Nominated Board Trustee

Date: 10th September 2012

*the Board may authorise another trustee to sign in place of the Chairman.

Independent examiner's report to the trustees of Northern Devon Healthcare NHS Trust Charitable Fund (Charity number 1051463)

I report on the accounts of the Northern Devon Healthcare NHS Trust Charitable Fund for the year ended 31 March 2012, which are set out on pages 14 to 25.

This report is made solely to the Charity's trustees, as a body, in accordance with section 149 of the Charities Act 2011 and regulations made under section 149 of that Act. My examination has been undertaken so that I might state to the Charity's trustees those matters I am required to state to them in an examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and its trustees as a body, for my examination, for the report, or for the statements I have made.

Eespective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts.

The Audit Commission considers that an audit is not required for this year (under section 149 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 149 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 149(5) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also

includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements;
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
 have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Wayne Rickard FCCA
District Auditor

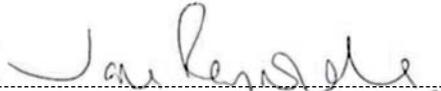
Audit Commission
3-4 Blenheim Court,
Lustleigh Close,
Matford Business Park,
Exeter EX2 8PW

25 October 2012

Statement of Financial Activities for the year ended 31 March 2012

	Notes	Unrestricted Funds £000	Restricted Funds £000	Endowment Funds £000	2012 Total Funds £000	2011 Total Funds £000
Incoming resources						
Voluntary income:						
Donations		1	48	-	49	65
Legacies		-	30	-	30	40
Total voluntary income		1	78	0	70	105
Operating activities:						
Activities for generating funds	2.1	-	331	-	331	-
Investment income	2.2	-	27	-	27	26
Other incoming resources	2.3	-	1	-	1	4
Total incoming resources		1	437	0	438	135
Resources expended						
Costs of generating funds:						
Charitable activities:						
Grants payable	3.2	-	164	-	164	320
Governance costs	3.3	-	29	-	29	16
Total resources expended		0	238	0	238	336
Net incoming/(Outgoing) resources before transfers		1	199	0	200	(201)
Gross transfer between funds	9.3	(21)	21	0	0	-
Net incoming/outgoing resources		(20)	220	0	200	(201)
Gains/(losses) on reval & disposal of investment assets		-	(1)	-	(1)	23
Net movement in funds		(20)	219	0	199	(178)
Fund balances brought forward		22	812	36	870	1,048
Fund balances carried forward		2	1031	36	1069	870

The notes on pages 17 to 25 form part of these accounts.

Signed  Date 10th September 2012
Chair of Charitable Funds Committee

Balance Sheet as at 31 March 2012

	Notes	Total Funds 2012 £000	Total Funds 2011 £000
Fixed Assets			
Investments	4	725	726
Total Fixed Assets		725	726
Current Assets			
Stocks			
Debtors	5	8	4
Short Term Investments And Deposits	6	50	50
Cash at bank and in hand	7	324	91
Total Current Assets		382	145
Creditors: Amounts falling due within one year	8	38	1
Net Current Assets		344	144
Total Net Assets		1,069	870
Funds of the Charity			
Endowment Funds	9.1	36	36
Restricted	9.2	1,031	812
Unrestricted		2	22
Total Funds		1,069	870

The notes appearing at pages 17 to 25 form part of these accounts.

Notes to the Financial Statements

1. Accounting Policies

(a) Basis of preparation

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

(b) Funds structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be applied, or as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Endowment funds, where the capital is held to generate income for charitable purposes, are sub analysed between those where the trustees have the discretion to spend the capital, expendable endowment, and those where there is no discretion to expend the capital, permanent endowment.

Unrestricted income funds are sub analysed between designated funds, where the trustees have set aside amounts to be used for specific purposes often reflecting the non-binding wishes of the donors, and unrestricted funds, which are applicable for any purpose at the trustees, unfettered discretion.

1. Accounting Policies (continued)

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities as soon as all three of the following factors are met:

- i) Entitlement - arises when a particular resource is receivable, or the Charity's right becomes legally enforceable;
- ii) Certainty - when there is a reasonable certainty that the incoming resources will be received the Charity is legally entitled to the income; and
- iii) Measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.

(d) Incoming resources from legacies

Legacies are accounted for as incoming resources, either upon receipt or where the receipt of the legacy is reasonably certain; this will be once confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled and the amount of incoming resources is known with reasonable certainty.

Material legacies, which have been notified but not recognised as incoming resources in the Statement of Financial Activities, are disclosed in a separate note to the accounts with an estimate of the amount receivable.

(e) Incoming resources from endowment funds

The incoming resources received from the investment of endowment funds are wholly unrestricted but have been earmarked in accordance with the donor's stated wishes.

(f) 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 the category. All expenditure is recognised once there is a legal or constructive obligation committing the Charity to the expenditure. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(g) Recognition of liabilities for grants payable

Grants payable are payments made to related parties or third party NHS bodies and non NHS bodies in furtherance of the charitable objectives of the funds held on trust, primarily for the relief of those who are sick. The grants are accounted for on an accruals basis where the conditions for their payment have been met or where the recipient has a reasonable expectation that they will receive a grant. Provisions are made where approval has been given by the trustee, due to the approval representing a firm intention, which is communicated to the recipient.

(h) Allocation of overhead and support costs

Overhead and support costs have been allocated between Charitable Activities, Governance costs and Fundraising. Costs that are not wholly attributable to an expenditure category have been apportioned. The analysis of overhead and support costs and the bases of apportionment applied are shown in Note 3.

(i) Management and administrative costs

These represent the costs incurred in the organisation administration and governance costs. This will include appropriate proportions of salary costs from the trust.

1. Accounting Policies (continued)

(j) Costs of generating funds

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 involved in undertaking trading activities in furtherance of the charity's objects, and represent investment management fees and fundraising costs.

(k) Charitable activities

Costs of charitable activities comprise all costs identified as wholly or mainly incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure therefore include support costs and an apportionment of overheads, as shown in Note 3.

(l) Governance costs

Governance costs comprise all costs identifiable as wholly or mainly attributable to ensuring the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit together with an apportionment of overhead and supports costs.

(m) Fixed asset investments

Investments are stated at market value as at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Quoted stocks and shares are included in the balance sheet at mid-market price, excluding dividend. The trustees do not consider that any individual holding of securities would have a material effect on the quoted market price.

(n) Realised gains and losses

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

(o) Pensions

The Charity is a grant making charity and has no employees and any pension contribution liabilities that may arise are solely the responsibility of the grant recipient.

(p) Apportionment

Items of income and expenditure are apportioned on a quarterly basis to qualifying funds in direct proportion to the average balance of the fund in the quarter as a proportion of the total average balances.

(q) Staff costs

The Charity had no employees in the year, departmental staff are employed by Northern Devon Healthcare NHS Trust and are fully seconded to the Charity. The total costs are recharged by the trust in their entirety and are shown under 'Departmental Salaries' in note 3.

(r) Contingencies

There are no contingencies to report.

1. Accounting Policies (continued)

(s) Commitments, Liabilities and Provisions

There are no commitments, liabilities or provisions to report. Creditors of £38,170 have been included in this set of accounts. These are considered to be a legal or constructive obligation because commitments have been made to fund items, salaries and approved non recurrent expenditure which can be reliably estimated. Invoices have been received since the Balance sheet date for the remaining items.

(t) Trustee and connected persons transactions

Trustee expenses reimbursed

Northern Devon Healthcare Trust is the corporate trustee of the Charity. The corporate trustee did not pay any expenses during the year to any member of the trust board or to any member of the Charity committee.

Trustee remuneration

Members did not receive any remuneration from the Charity in the year.

(u) Related party transactions

During the year none of the Charity trustees or members of the key management staff or parties related to them has undertaken any material transactions with the Northern Devon Healthcare NHS Trust Charity.

The charitable trust has made revenue and capital payments to Northern Devon Healthcare NHS Trust and Devon Partnership Trust:

	2012 Total payments £000	2011 Total payments £000
1. Northern Devon Healthcare NHS Trust -The Trust is the corporate trustee of the umbrella charity and its subsidiary charities. The acute hospital services administered by the NHS Trust are a major beneficiary of the relevant charities. Grants have been made during the year to the NHS Trust.	145	301
2. Devon Partnership Trust - The Trust is a beneficiary of the charities relevant to the mental health and learning disabilities services provided in the North Devon area. Grants have been made during the year to the Trust.		
Total	145	301

North Devon Primary Care Trust ceased to exist on 30 September 2006. The services which benefit from the charitable funds were vertically integrated with Northern Devon Healthcare Trust on 1 October 2006.

(v) Post Balance sheet event

There are no post events to report

2. Details of incoming resources

2.1 Details of activities for generating funds

	Unrestricted funds £000	Restricted Income funds £000	Endowment Capital funds £000	2012 Total £000	2011 Total £000
Activities for generating funds					
Fundraising activities	0	331	0	331	0
Total Other Incoming Resources	0	331	0	331	0

2.2 Analysis of gross income from investments

	Unrestricted funds £000	Restricted Income funds £000	Endowment Capital funds £000	2012 Total £000	2011 Total £000
Total gross income					
Investments held as part of the investment portfolio		27		27	26
Interest on short term deposits					
Total Investment Income	0	27	0	27	26

2.3 Details of other material incoming resources

	Unrestricted funds £000	Restricted Income funds £000	Endowment Capital funds £000	2012 Total £000	2011 Total £000
Material incoming resources					
Miscellaneous income	0	1	0	1	4
Total Other Incoming Resources	0	1	0	1	4

3. Details of resources expended

3.1 Cost of generating funds

(a)	2012 Total £000	2011 Total £000
Investment Manager's fees	1	
Fundraising costs	5	
Support costs	39	
Total	45	0

(b) Cost of Generating funds allocation summary	Unrestricted funds £000	Restricted funds £000	Endowment funds £000	2012 Total £000	2011 Total £000
Support Costs		39		39	
C of GF		6	0	6	
Total	0	45	0	45	0

3.2 Grants payable

	Unrestricted funds £000	Restricted funds £000	Endowment funds £000	2012 Total £000	2011 Total £000
Patients Welfare & amenities		2		2	1
Staff Welfare & amenities		12		12	25
Contribution to NHS		123	0	123	275
Training course		8		8	
Support costs		19		19	19
Total	0	164	0	164	320

3.3 Allocation of support costs and overheads

(a) Analysis of expenditure	Govern- ance	Charitable Activities funds £000	Generating Funds £000	2012 Total Funds £000	Basis of Ap- portionment
Departmental salaries	22	14	34	70	Time
Administration				0	Actual
Independent examination fee	4			4	Governance
Insurance premiums				0	Actual
Courses, conferences & fees	1			1	Actual
Bank charges		1		1	Department
Printing & Stationery		1		1	Time
Computer software maintenance			1	1	Department
Computer software	2	3	3	8	Department
Miscellaneous			1	1	Actual
Total	29	19	39	87	

(b) Support cost allocation summary	Unrestricted funds £000	Restricted funds £000	Endowment funds £000	2012 Total £000	2011 Total £000
Governance		29		29	16
Charitable activities		19		19	19
Generating funds		39	0	39	
Total	0	87	0	87	35

4. Investments

	2012 £000	2011 £000
Fixed Asset Investments		
Market Value at Start of Financial Year	726	703
Less: Disposals at Carrying Value	205	259
Add: Acquisitions at Cost	208	259
Net Gain/(Loss) on Revaluation	-4	23
Market Value at End of Financial Year	725	726
Historic Cost at End of Financial Year - including cash held as part of the investment portfolio	615	708

	Held in UK £000	Held outside UK £000	2012 Total £000	2011 Total £000
Investments Listed on Stock Exchange	365	86	451	725
Investments in Common Deposit or Investment Fund	188	14	202	
Cash Held as part of the Investment Portfolio	36		36	1
Other Investments	12	24	36	
Total Market Value of Fixed Asset Investments	601	124	725	726

Fixed Asset Investments are held for investment return.

5. Debtors

	2012 £000	2011 £000
Amounts Falling Due Within One Year		
Prepayments	2	
Accrued income	6	4
Total Debtors	8	4

6. Short term investments and deposits

	2012 £000	2011 £000
Cash held in Cooperative Bank Deposit Account	50	50
Total	50	50

7. Cash at bank and inhand

	2012 £000	2011 £000
Cash held in National Westminster Bank Current Account	324	91
Total	324	91

8. Creditors

	2012 £000	2011 £000
Amounts Falling Due Within One Year		
Accruals	38	1
Total	38	1

9. Funds of the Charity

9.1 Endowment funds

	Balance 1 April 2011 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2012 £000
Staff	10					10
Isaac						0
General	3					3
Patients	9					9
North Devon Samaritan	14					14
Total	36	0	0	0	0	36

Name of fund	Description of the nature and purpose of each fund
Northern Devon Healthcare Staff	Relief of sickness in the population, served by Northern Devon Healthcare Trust by promoting the efficient performance of their duties by the staff of the Trust.
Isaac	For any Charitable purpose or purposes relating to the NHS.
NDDH General	For any Charitable purpose or purposes relating to the NHS wholly or mainly for the North Devon District Hospital.
NDDH Patients	For the relief of sickness of patients who are or have been treated in the North Devon District Hospital.
North Devon Samaritan	For the benefit of residents of North Devon who are on limited incomes and who are in need of medical or hospital treatment.

The historical value of endowment funds is not available due to the age of the endowments and the historical data not being recorded.

9.2 Restricted funds

	Balance 1 April 2011 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2012 £000
Staff	1		1			0
Scanner Appeal	12		1			11
Bideford Hospital	37	3	15			25
Highfield House	0					0
Holsworthy Hospital	8	1	2			7
Ilfracombe & District Tyrrell Hospital	54	2	6			50
Lynton Resource Centre	5		1			4
Community	28	7	11			24
NDDH	108	357	37	21	3	452
Cancer (John Bale)	130	37	49		-1	117
learning Disabilities	0					0
Quay Centre	2					2
South Molton Hospital	93	3	9		-1	86
Torrington Cottage Hospital	60	2	6			56
Roy Evans	74	2	11		-1	64
Remfry	15		1			14
Special Care Baby Unit	26	3	3			26
Intensive Care Unit	30	5	18			17
Medical Equipment	31		27			4
Patients	62	12	31		-1	42
Caroline Thorpe Childrens	18	3	6			15
North Devon Samaritan	16		3			13
Torhouse Mental Health Unit	0					0
Gavin Falkner Memorial	2					2
Hyde House	0					0
Total	812	437	238	21	-1	1031

9. Funds of the Charity (continued)

Name of fund	Description of the nature and purpose of each fund
Staff	For the relief of sickness in the population served by Northern Devon Healthcare NHS Trust by promoting the efficient performance of their duties by the staff of the Northern Devon Healthcare NHS Trust
Scanner Appeal	To buy and install a body scanner at North Devon District Hospital and to meet ongoing costs
Bideford Hospital	Any charitable purpose for Bideford Hospital
Highfield House	For any charitable purpose or purposes relating to the NHS wholly or mainly for the Highfield House Childrens' Unit
Holsworthy Hospital	Any charitable purpose for Holsworthy Hospital
Ilfracombe & District Tyrrell Hospital	Any charitable purpose for Ilfracombe & District Tyrrell Hospital
Lynton Resource Centre	For any charitable purpose or purposes relating to the NHS wholly or mainly for the Lynton Resource Centre
Community	For any charitable purpose or purposes relating to the NHS wholly or mainly for the Community Nursing, Health Visiting, Chiropody and other Community Services provided in health centres and for the community at large in the area Zerved by Northern Devon Healthcare NHS Trust
North Devon District Hospital	Any charitable purpose for the North Devon District Hospital
Cancer (John Bale)	Any charitable purpose or purposes principally but not exclusively at or in connection with the North Devon District Hospital
Learning Disabilities	For any charitable purpose or purposes relating to the NHS wholly or mainly for Forest Hill and the North Devon Learning Disabilities Service
Quay Centre	For any charitable purpose or purposes relating to the NHS wholly or mainly for the Quay Centre
South Molton Hospital	Any charitable purpose for South Molton Community Hospital
Torrington Hospital	Any charitable purpose for Torrington Cottage Hospital
Roy Evans	Any charitable purpose (principally at the Roy Evans Unit, NDDH) in connection with the treatment, prevention or relief of blood diseases or thyroid disorders

Remfry	For the construction or endowment of a private room or ward in such infirmary as the trustees shall think fit to be called by the testators Name
Special Care Baby	For the relief of sickness of patients who are or have been treated in the Special Care Baby facilities at the North Devon District Hospital
Intensive Care unit	For the relief of sickness of patients who are or have been treated in the Intensive Care facilities at the North Devon District Hospital
Medical Equipment	For the acquisition of equipment principally but not exclusively at or in connection with the North Devon District Hospital
Patients	For the relief of sickness of patients of the North Devon District Hospital
Caroline Thorpe Childrens	For the relief of sickness of children who are or have been treated at the North Devon District Hospital
North Devon Samaritan	For the benefit of residents of North Devon who are on limited incomes and are in need of medical or hospital treatment
Torhouse Mental Health	For any charitable purpose or purposes relating to the NHS wholly or Mainly for the Torhouse Mental Health Unit, Ilfracome
Gavin Falkner Memorial	For the relief of family or friends left beind following a drug-related death and who are in need of financial assistance
Hyde House	For any charitable purpose or purposes relating to the NHS wholly or mainly for the Hyde House Mental Health Unit

Funds are restricted under wide categories as noted above. However donations are usually received under the agreement that the charity may use funds for general purposes as determined by the Trustees.

9.3 Transfer between funds

From	To	Reason	£000
Unrestricted funds	North Devon District Hospital	Transfer Chemotherapy Appeal funds to specific fund set up under the constitution of the North Devon District Hospital Fund	21
Total			21

