

## PWYLLGOR CRONFA ELUSENNOL CHARITABLE FUNDS COMMITTEE

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| <b>DYDDIAD Y CYFARFOD:<br/>DATE OF MEETING:</b>  | 30 November 2020   |
| <b>TEITL YR ADRODDIAD:<br/>TITLE OF REPORT:</b>  | Annual Report and Accounts for the year ended 31 March 2020  |
| <b>CYFARWYDDWR ARWEINIOL:<br/>LEAD DIRECTOR:</b> | Huw Thomas, Director of Finance<br>Mandy Rayani, Director of Nursing, Quality & Patient Experience |
| <b>SWYDDOG ADRODD:<br/>REPORTING OFFICER:</b>    | Jennifer Thomas – Senior Finance Business Partner<br>Nicola Llewellyn, Head of Hywel Dda Charities |

**Pwrpas yr Adroddiad (dewiswch fel yn addas)**

**Purpose of the Report (select as appropriate)**

Ar Gyfer Penderfyniad/For Decision

### ADRODDIAD SCAA SBAR REPORT

#### Sefyllfa / Situation

Following a rigorous audit by Audit Wales (AW), this report requests the Charitable Funds Committee (CFC) to approve the Charity's Annual Report and Accounts for the year 2019/2020, prior to presentation to Hywel Dda University Health Board's (HDdUHB) Public Board meeting on 28<sup>th</sup> January 2021 for discussion in its role as Corporate Trustee.

The Auditor General for Wales has confirmed that CFC approval of the accounts and annual report is sufficient with Board approval not required as the CFC (in line with NHS Wales guidance) has sufficient delegated powers.

#### Cefndir / Background

Our charitable funds are managed by HDdUHB as Corporate Trustee of Hywel Dda Health Charities. Day to day management and operation of the charity is delegated to the CFC which must act in the interests of the funds and their beneficiaries, not the HDdUHB's exchequer priorities.

The Charity Commission have set out these guidelines and HDdUHB has adopted a strategy for the funds which supports this.

## **Asesiad / Assessment**

AW undertook an audit of the financial statements of Hywel Dda Health Charities for the year ended 31 March 2020 and the Auditor General's intention is to issue an **unqualified audit report**.

International Standard on Auditing (ISA) 260 requires AW to report certain matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action.

The attached 'Audit of Accounts Report' sets out for consideration the matters arising from the audit which require reporting under ISA 260, bringing the following issues to the Board's attention:

### **The financial statements:**

- give a true and fair view of the state of affairs of the charity as at 31 March 2020 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 Charities Act 2011.

There are no issues identified in the ISA 260 in relation to conclusions over going concern and there are no issues reported by exception, as set out on page 11.

The corrections outlined at Annex 2 of the ISA 260 are **presentational only** and have not affected the overall accounts position reported at the September 2020 CFC meeting.

## **Argymhelliad / Recommendation**

The Charitable Funds Committee is asked to **approve** the Hywel Dda Health Charities Annual Report and Accounts for 2019/20.

### **Amcanion: (rhaid cwblhau)**

#### **Objectives: (must be completed)**

|  |   |
|--|---|
| Committee ToR Reference:<br>Cyfeirnod Cylch Gorchwyl y Pwyllgor:                           | 5.1 To make and monitor arrangements for the control and management of the Board's Charitable Funds, within the budget, priorities and spending criteria determined by the Board and consistent with the legislative framework.<br>5.2 To provide assurance to the Board in its role as corporate trustees of the charitable funds held and administered by the Health Board. |
| Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol:<br>Datix Risk Register Reference and Score: | Not applicable for this paper   |
| Safon(au) Gofal ac Iechyd:<br>Health and Care Standard(s):                                 | Governance, Leadership and Accountability   |

|  |   |
|--|---|
| Amcanion Strategol y BIP:<br>UHB Strategic Objectives:   | 4. Improve the productivity and quality of our services using the principles of prudent health care and the opportunities to innovate and work with partners. |
| Amcanion Llesiant BIP:<br>UHB Well-being Objectives:<br><a href="#">Hyperlink to HDdUHB Well-being Statement</a> | Not Applicable  |

| <b>Gwybodaeth Ychwanegol:<br/>Further Information:</b>  |   |
|---|---|
| Ar sail tystiolaeth:<br>Evidence Base:  | Audit Wales<br>Accounting standards<br>Ledger reports and investment reports  |
| Rhestr Termau:<br>Glossary of Terms:  | Included within the body of the report  |
| Partïon / Pwyllgorau â ymgynhorwyd<br>ymlaen llaw y Tîm Cyfarwyddwyr:<br>Parties / Committees consulted prior<br>to Charitable Funds Committee: | Director of Finance<br>Director of Nursing, Quality & Patient Experience<br>Investment advisors<br>Fundraising team |

| <b>Effaith: (rhaid cwblhau)<br/>Impact: (must be completed)</b> |   |
|---|---|
| <b>Ariannol / Gwerth am Arian:<br/>Financial / Service:</b>     | The report sets out the financial position of the charity. Income generated from fundraising activities is a key source of income for Hywel Dda Health Charities. |
| <b>Ansawdd / Gofal Claf:<br/>Quality / Patient Care:</b>        | Charity objects are in support of NHS services locally  |
| <b>Gweithlu:<br/>Workforce:</b>                                 | The charity has no employees but may access staff time via the University Health Board.   |
| <b>Risg:<br/>Risk:</b>  | Reputational risk if associated with unethical fundraising.   |
| <b>Cyfreithiol:<br/>Legal:</b>                                  | The charity's financial reporting is in line with charity law and guidance.   |
| <b>Enw Da:<br/>Reputational:</b>                                | Reputational risk if associated with unethical fundraising.   |
| <b>Gyfrinachedd:<br/>Privacy:</b>                               | No impact   |
| <b>Cydraddoldeb:<br/>Equality:</b>                              | No EqIA is considered necessary for a paper of this type.   |



# Hywel Dda Health Charities Annual Report 2019/20



# Contents

1. Message from the Chair
2. Our charity
3. Achievements and performance
4. Our supporters
5. Supporting us
6. Financial review
7. Structure, governance and management
8. Risk management
9. Our plans

Appendix A: List of designated funds

Appendix B: Annual accounts 2019/20

If you require this publications in printed or alternative formats and/or languages please contact us.

## **Hywel Dda Health Charities**

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Registered charity number 1147863



[HywelDdaHealthCharities](https://www.facebook.com/HywelDdaHealthCharities)



[@HywelDdaCharity](https://twitter.com/HywelDdaCharity)

## 1. Message from the Chair

At the end of March 2020 with the start of the COVID-19 pandemic, we entered into a very different world in the NHS. The pandemic had begun to have a significant impact on staff and services across Hywel Dda University Health Board and we have seen this continue well into 2020/21.

Staff and services across Hywel Dda University Health Board have risen to the challenge of COVID-19 and each and every one of our teams, our partners and our local communities have joined forces to give the best care and support possible to our population.

It has been humbling and inspiring to witness the outpouring of support for the NHS from within our local communities in response to the pandemic and we have been overwhelmed by the generosity of our local communities and the eagerness of our public to fundraise for the NHS in new and innovative ways. I am proud of the role our charity has played in being part of the response efforts of our local NHS and for the unfaltering support we have received which has enabled us to do this.

Our Annual Report for 2019/20 has been prepared at a time that all of us are contending with the impact of the COVID-19 pandemic and now, more than ever before it has become apparent that our work would not be possible without the continued support of our local communities.

During 2019/20, the generosity of our communities has once again enabled us to provide invaluable support to Hywel Dda University Health Board, above and beyond core NHS expenditure. We are extremely grateful for every donation we receive from patients, their families and the wider community which help us to enhance local healthcare in many different ways.

I am pleased to present the annual report and audited accounts for Hywel Dda Health Charities for the 2019/20 financial year which demonstrates the impact our charity has made in enhancing patient care and experiences across Carmarthenshire, Ceredigion and Pembrokeshire.

I would like to take this opportunity to once again thank everyone that has supported our charity throughout the year. I never cease to be amazed by the generosity shown across our communities and the activities that are undertaken to raise funds to help us support our local NHS – diolch!

**Simon Hancock**  
**Chair of the Charitable Funds Committee**  
**October 2020**

## 2. Our Charity

### Who we are

Hywel Dda Health Charities is the official charity of Hywel Dda Local University Health Board, registered charity number 1147863. We exist to make a positive difference to the health, wellbeing and experience of NHS patients, service users and staff across Carmarthenshire, Ceredigion and Pembrokeshire.

### What we do

Our aim is to raise and distribute funds to enhance local NHS services, above and beyond what NHS funding allows through:

- Offering additional patient comforts to make time spent in hospital more comfortable;
- Providing the most up-to-date medical equipment for diagnosis and treatment;
- Creating more welcoming surroundings for patients, their families and staff;
- Supporting staff learning and development and wellbeing initiatives;
- Enhancing care in our local communities;
- Funding research projects to improve our understanding of new and emerging treatments;
- Delivering healthy living and health promotion initiatives.

We do not replace NHS funding but use the generous donations we receive from patients, their families and local communities to support the University Health Board to provide services and activities above and beyond what the NHS can provide.

### How we help

We carry out our aims through the provision of grants to support and enhance the NHS services provided by Hywel Dda University Local Health Board and its partners for public benefit.

We work closely with the University Health Board to ensure that our charity allocates funding to the areas where it can make the biggest impact to the treatment and care of patients across Carmarthenshire, Ceredigion and Pembrokeshire.

Hywel Dda University Health Board plans and provides NHS healthcare services for Carmarthenshire, Ceredigion, Pembrokeshire and its bordering counties. Its 11,200

members of staff provide primary, community, in-hospital, mental health and learning disabilities services for a quarter of the landmass of Wales.

This is done in partnership with three local authorities and public, private and third sector colleagues, including volunteers, through:

- Four main hospitals: Bronglais General in Aberystwyth, Glangwili General in Carmarthen, Prince Philip in Llanelli and Withybush General in Haverfordwest;
- Five community hospitals: Amman Valley and Llandovery in Carmarthenshire; Tregaron in Ceredigion; and Tenby and South Pembrokeshire Hospital Health and Social Care Resource Centre in Pembrokeshire;
- Two integrated care centres, Aberaeron and Cardigan in Ceredigion;
- 48 general practices (four of which are Health Board managed practices), 49 dental practices (including three orthodontic), 99 community pharmacies, 44 general ophthalmic practices (44 providing Eye Health Examination Wales and 23 low vision services), domiciliary only providers and health centres;
- Numerous locations providing mental health and learning disabilities services;
- Highly specialised services commissioned by Welsh Health Specialised Services Committee.

Hywel Dda Local University Health Board is the corporate trustee of Hywel Dda Health Charities. The charity is managed independently of the University Health Board through a separate scheme of delegation to its Charitable Funds Committee.



### 3. Achievements and performance

This year, the continued generosity of our patients, their families and our local communities has enabled us to direct our charitable donations to support a wide range of services and activities for the benefit of patients cared for by Hywel Dda University Health Board.

Our charitable donations are independent of, and are managed separately to the exchequer funds (government funds) of Hywel Dda University Health Board. The Charity Commission has regulatory responsibility for ensuring the proper management of our charitable funds. It is our job to make sure that our donations are spent carefully and for the purposes for which they were given.

We are extremely grateful for the support we receive each year which allows us to support expenditure over and above that provided by the NHS.

Our expenditure on charitable activities during 2019/20 was £2,584,917.

Here are just a few examples of how our donations have been used.

#### Making a difference in Carmarthenshire

##### Picton ward, Glangwili Hospital

The quiet room on Picton ward, Glangwili Hospital was refurbished with new furniture, artwork, flooring and soft furnishings. The room is used for patients to have a private area with loved ones. It is also used for medical staff to speak with patients and relatives which can sometimes be sensitive conversations. The room is now far more calming, comfortable and relaxing.



### **Special Care Baby Unit, Glangwili Hospital**

We have been able to purchase three new breast pumps for new mothers to use whilst they are on the Special Care Baby Unit. The new pumps support mothers with feeding their baby until they are ready for discharge.



### **Chemotherapy Day Unit, Prince Philip Hospital**

Thanks to generous donations, the Chemotherapy Day Unit at Prince Philip Hospital has been able to purchase an AcuVein vein finder. An AcuVein helps staff locate a patient's vein far easier, causing less distress to the patient and making the time that the patients spend having treatment in the unit more comfortable.



### **Cwm Seren, Low Secure Unit**

Through kind donations and staff fundraising, the Low Secure Unit at Cwm Seren has been able to purchase six new bikes along with helmets and a storage shed. The new equipment will offer many therapeutic benefits to patients, with the opportunity to exercise and cycle outdoors.



### **Critical Care Unit, Prince Philip Hospital**

The relative's room on the Critical Care Unit at Prince Philip Hospital has been refurbished, making it far more comfortable and relaxing for relatives to use during anxious times. The refurbished room benefitted from new flooring, artwork, TV, kitchenware and furniture that can be used for overnight stays.



### **Cysgod y Cwm ward, Amman Valley Hospital**

Through the Tesco 'Bags for Help' scheme, we were able to purchase a Reminiscence Interactive Therapy and Activities Software System to benefit patients, in particular those with a diagnosis of dementia. The state-of-the-art system is an electronic device with preloaded software which helps inpatients to have a more comfortable and enjoyable stay in hospital.



### **Ty Bryngwyn Hospice, Llanelli**

We were able to fund a LymphAssist homecare machine for Ty Bryngwyn Hospice. This machine will make a real difference to lymphoedema patients, as it will help relieve pain and can be used at home or while patients are in the hospice.



## **Making a difference in Ceredigion**

### **Aberaeron Integrated Care Centre**

Thanks to an extremely generous legacy, over £470,000 of our charitable funds supported the development of the Integrated Care Centre in Aberaeron. The centre at Minaeron provides everything from GP appointments and clinical services, to district nursing and social care teams, third sector organisations and the Porth Gofal multi-disciplinary team.





### **Gynaecology department, Bronglais Hospital**

We purchased a probe for the gynaecology department in Bronglais Hospital which provides a more rapid diagnostic service and better triage of patients leading to reduced operative intervention at the hospital.



### **Gwenllian ward, Bronglais Hospital**

Funds raised by a local family following the loss of their baby purchased a 'cuddle cot' for Gwenllian maternity ward at Bronglais Hospital. This specialist temperature controlled cot is used for parents who experience the loss of a baby to be able to spend precious time with their child.



### **Ystwyth Ward, Bronglais Hospital**

We purchased 22 dementia friendly clocks for Ystwyth ward at Bronglais Hospital. The clocks not only show the time but also the date and month and help orientate patients causing less distress for patients suffering from dementia.



### **Dyfi ward, Bronglais Hospital**

Dyfi Ward at Bronglais Hospital purchased an Accuvein vein finder. This device helps identify veins to cannulate or carry out a blood test with less distress to the patient. An Accuvein is a valuable piece of equipment to keep patients as comfortable as possible.



### **Ystwyth ward, Bronglais Hospital**

Thanks to generous donations to Ystwyth ward, Bronglais Hospital, we purchased a new patient mobilising hoist to provide enhanced care for patients.



### **Dyfi ward, Bronglais Hospital**

Dyfi ward at Bronglais Hospital purchased an iPad Mini to educate patients of their complex cardiac conditions and provide visual explanations of tests and treatments. The iPad is a great way to improve patient experience for both the patient and their families.



## **Making a Difference in Pembrokeshire**

### **St Non's ward, Withybush Hospital**

Charitable fund donations have enabled patients at St Non's ward, Withybush Hospital to have access to meaningful therapeutic and dementia friendly equipment to enhance engagement and develop a sense of emotional well-being. Items included, therapy dolls, weighted cushions and interactive cat companions. Meaningful activity is important to the patient experience and the ward now have a range of games with various themes from nature, wildlife and sea life.



### **Ward 12, Withybush Hospital**

Thanks to charitable funds a new relatives room opened on ward 12, Withybush General Hospital. This new room will enable relatives to have a space to have family conversations and speak with medical staff, or simply somewhere to take a break and reflect. Staff and relatives now have a more calming, comfortable room for sensitive conversations.



### **Sunderland ward, South Pembrokeshire Hospital**

Thanks to charitable funds we purchased five Astra Nova Electric rise and recline chairs for patients on Sunderland Ward. The chairs aid rehab and mobility for patients who have difficulty standing from a low/normal chair, especially patients who rely on riser/recliner chairs at home. The chairs help patients feel they are in a safe and homely environment. They aid rehabilitation which reduces length of stay in hospital.





## Cardiology department, Withybush Hospital

A generous legacy left to Withybush Hospital enabled us to purchase new equipment for the Cardiology department totalling £192,296. The new equipment which includes two portable echo cardiovascular ultrasound machines, a Stress Testing Treadmill, Tango Blood Pressure Monitoring System and an MPI bike will allow patients to be tested and monitored close to home.



## Withybush Hospital

We purchased TABs alarms and sensor pads for Withybush General Hospital. The alarms are being used throughout the hospital and will enable our health care professionals to provide additional monitoring to patients who may be at an increased risk of falls



## Ward 12, Withybush Hospital

We purchased vinyl door wraps to create a distraction to the exits of ward 12, for people with cognitive issues. Distraction is a wonderful tool in dementia care, it reduces agitation and dementia related behaviours. The door wraps have made a positive impact with patients not standing by the door and pushing the doors, they are now distracted by looking at the book titles.



### **Narberth Leg Ulcer Clinic**

The Narberth Leg Ulcer clinic have purchased a new Tilting Divided Leg chair and clinician chair for use in our Narberth Health Centre. The chair provides additional patient comfort and security whilst enabling clinic staff optimal access to the patient's lower limbs for treatment and management of wounds.



### **South Pembrokeshire and Tenby Cottage Hospitals**

Thanks to our Pembrokeshire Cardiology Equipment fund, we have purchased two ECG machines for South Pembrokeshire Hospital and Tenby Cottage Hospital. The new ECG machines deliver the technology needed for reliable and accurate cardiac assessments for patients in our community hospitals.



### **Making a difference across Carmarthenshire, Ceredigion and Pembrokeshire**



## Folly Farm Day Trip for Paediatric Palliative Care Patients

The children, young people and families supported by Hywel Dda University Health Board's Paediatric Palliative Care Team and Children's Community Nursing Team were treated to a fun filled festive family day out at Folly Farm Adventure Park & Zoo in Pembrokeshire. The day was made possible from the £4,000 top prize awarded to Hywel Dda Health Charities as part of the Tesco community funding scheme 'Bags of Help.'



## Welsh language bravery stickers and certificates

We provided Welsh language bravery stickers and certificates for children visiting our hospitals or their GP. Our health workers in practices and on the wards see many children on a daily basis and many of them are Welsh first language. Our staff often give stickers or certificates to reward children for being so brave and it's great to be able to reward children in a language of their choice.



## Paediatric Audiology Services

We provided toys for the Paediatric Audiology Service which are used when assessing children's hearing. A variety of toys are used to hold the child's interest or to play games, which makes visiting the Audiology department enjoyable and fun.



## CONI (care of next infant) coordinators and Health Visitors

We provided six baby monitors to the teams across Carmarthenshire, Ceredigion and Pembrokeshire. The coordinators support parents when they have subsequent babies following a cot death. As part of the programme parents are loaned a breathing monitor and are also provided with resuscitation training. This programme is designed to give parents/families peace of mind, reassurance and confidence in caring for subsequent children.



## 4. Our supporters

Our work would not be possible without the support of so many wonderful people who give their time, energy and dedication to raising funds for our charity. Our supporters fundraise for many different reasons. Many of our donations come from patients and their families wanting to show their appreciation for care received. Some donations are received in memory of a loved one and we are proud to know that the treatment and support received has been so valued.

We are extremely grateful for every donation we receive, no matter how small or large. Every donation assists Hywel Dda Health Charities to support and enhance local healthcare in many different ways.

It is not possible to mention all donations received or every event that took place during this year, however here is a flavour of what some of our supporters have done to help raise funds to improve their local healthcare.

### Give a Gift Christmas Appeal



Our 2019 Give a Gift Christmas appeal was a huge success thanks to the generosity of our local communities. Over £3,000 worth of gifts, Christmas card sales and donations were received as a direct result of the appeal for our paediatric palliative patients during the festive period. As well as gifts from our Christmas Amazon wish list, donations flooded in from individuals and organisations across our three counties from groups and individuals keen to support their local healthcare services.



## Team Hywel Dda



We are extremely proud that so many colleagues decided to take part in various challenge events and fundraise for local NHS Services. 34 runners took part in the Cardiff Half Marathon, raising a total of £26,460.22 in the process. The inspirational bunch ran for different wards and services across the three counties. The fantastic achievements of #teamhyweldda will make a significant contribution to supporting services above and beyond what the NHS can provide. We are truly grateful for your support.

## Local people supporting their local healthcare in Carmarthenshire

### Llanddeusant Hall Committee

Llanddeusant Hall committee held a 'Cawl a Chên' evening raising £520 for the Chemotherapy Day Unit at Glangwili Hospital, Carmarthen.



### Fundraising in memory of baby Hunter Arundel

A special service and cheque presentation took place in memory of baby Hunter Arundel who was born too soon. With the support of friends, family and the wider community, Wayne and Sam Arundel from Llangynog organised a fashion show, tractor run, concert and auction which raised £18,000. A total of £9,450 was donated to the Early Pregnancy Assessment Unit at Glangwili Hospital and £8,550 donated to Cherished Gowns UK.



## **Golf Day at the Ashburnham Golf Club, Llanelli**

Nigel Powell organised a charity golf day at the and raised £1,560 for Ty Bryngwyn Hospice, Llanelli following the wonderful care his father received.



## **Llandeilo Veterans RFC**

Llandeilo Veterans RFC raised £8,500 for the Chemotherapy Day Unit at Glangwili Hospital following a rugby match between Llandeilo Veterans and Llandovery Veterans.



## **Chwiorydd Dosbarth Llansawel**

Residents of Pumsaint and the surrounding areas came together and raised £1,350 for Hywel Dda Urology Services. Members of Chwiorydd Dosbarth Llansawel organised a successful coffee evening along with an auction, raffle and stands selling local produce.



## **Sarah Parry Man V Horse**

Sarah Parry, Long Term Care Specialist nurse, took part in the Man V Horse Race at Llanwrtyd Wells to raise money for the Children's Physiotherapy Services. Sarah wanted to thank the team for supporting her youngest two children who are aged 10 and 4 who both have cerebral palsy. The team support patients with therapy, hydro therapy, exercise programmes, and offering advice when needed.





## Holistic Acute Recovery Programme

Lynne who is a Pathology Clinical Secretary at Glangwili Hospital was diagnosed with head and neck cancer in September 2018. Lynne decided she wanted to say thank you and give something back for the care received by organising a charity evening at a local restaurant and raised £2,214. The funds raised were donated towards the Holistic Acute Recovery Programme (HARP) for head and neck cancer patients. Lynne attended HARP during her treatment and found the programme very worthwhile



## Local people supporting their local healthcare in Ceredigion

### Talybont Young Farmers Club

Talybont YFC raised £566 for the Stroke Unit at Bronglais Hospital, Aberystwyth. This local YFC annual fundraise for various wards, services and departments in Ceredigion through Christmas carol singing.



### Aberystwyth Rotary Club

Aberystwyth Rotary Club organised a Charity Dog Walk in aid of the Chemotherapy Day Unit at Bronglais Hospital. The Charity Dog walk took place at Plascrug Avenue and dog owners were invited to walk up to 5km. This walk with over 20 participants raised £1135.



## National Library of Wales

To celebrate Sali Mali's 50th Birthday - the National Library of Wales' Staff Association organised a variety of activities including: a colouring competition for children, a cake stall at Caffi Pendinas and a fancy dress competition for staff to dress up as Sali Mali or wear anything orange. They raised £155.06 for Angharad children's ward at Bronglais Hospital.



## Izabela Middleton

Izabela Middleton who is an Imaging Assistant at the Radiology Department at Bronglais Hospital raised £484 for the department by taking part in the Hywel Dda Health Charities Skydive in Swansea.



## Companion Canine Capers

A fantastic £200 was raised for the Chemotherapy Day Unit at Bronglais Hospital by the Companion Canine Capers at the Aberystwyth and Ceredigion County Show. Entrants to the dog show were asked to make a donation to the Chemotherapy Day Unit instead of pay an entry fee.



## Mrs Mari Morgan

Mrs Mari Morgan presented a cheque of £1,000 to Sister Rhian Jones at the Chemotherapy Day Unit, Bronglais Hospital. The donation was made in lieu of gifts by family and friends when she celebrated her 90<sup>th</sup> birthday.



## Meithrinfa'r Enfys

Meithrinfa'r Enfys, a local nursery presented a cheque for £130 to Angharad Ward at Bronglais Hospital following a treasure hunt across Aberystwyth.



## Local people supporting their local healthcare in Pembrokeshire

### Amelie's Rainbow Charitable Fund

A very generous donation of £3,000 was presented to the Puffin Unit at Worthybush Hospital to support children's services. Amelie's Rainbow Charitable Fund was set up when Amelie Kessels from Narberth, Pembrokeshire, was diagnosed with a brain tumour in April 2017, when she was aged just ten.





### **Richard Davis and Nexmedia**

Thank you to Richard Davis and Nexmedia for the generous donation of £1,185 for ward 10, Withybush General Hospital. The donation was made as a thank you to the staff who provided fantastic care to Richard's wife during her stay on the ward. The funds have been used to purchase two Integra Shell Chairs which will provide comfort for patients who are seated for long periods.



### **Arlene McDowell, Community Staff Nurse**

Arlene McDowell completed the 60 miles in September Challenge. Arlene had only just started running and had only recently completed the Couch to 5K programme. Despite picking up an injury, Arlene's determination to complete the challenge saw her through. She raised £313.00 for the Pembrokeshire Leg Ulcer Service exceeding all her expectations.



### **Declan Lynch**

Declan Lynch along with 40 other runners ran the Tenby 10km in memory of Declan's Mum Ellen. The team raised over £2800.00 for the Sunderland Ward in South Pembrokeshire Hospital as this is where Ellen started off her nursing career.



## **Sarah Stiles, Pre-Registration Pharmacy Technician**

Father and Daughter John Smith and Sarah Stiles, Pre-Registration Pharmacy Technician at Withybush Hospital ran the Newport Marathon and raised an amazing £1092.45 for ward 10 at the Hospital.



## **Walking for Memories Ward 12, Withybush Hospital**

Staff, family and friends came together to complete the Walking for Memories sponsored walk raising money for Ward 12, Withybush Hospital. The group raised an incredible £3621.73 and the monies raised enabled the Ward to purchase a much needed bladder scanner and a new tilt and space chair for patients.



## **Puffin Paediatric Ambulatory Care Unit Withybush Hospital**

Staff and volunteers from the Puffin Paediatric Ambulatory Care Unit at Withybush Hospital successfully hiked up Snowdon to raise money to purchase a new Accuvein device. Many children and young people attend the Puffin unit for blood tests and the team are keen to make these tests as painless, easy and fun as possible.



## Supporting local healthcare across Carmarthenshire, Ceredigion and Pembrokeshire

### Tour de Hywel Dda

A team of Lung Cancer Doctors from Hywel Dda University Health Board cycled around all the hospitals across Hywel Dda in one day, raising awareness of Lung Cancer and raising money to support our Lung Cancer Nurses. Starting at Prince Philip Hospital calling at Amman Valley, Llandovery, Tregaron, Bronglais, Aberaeron, Cardigan, Withybush, South Pems, Tenby and finally Glangwili. In total they cycled 206 miles and raised £650.



### Elly's Ward 10 Flag Appeal

As part of her Ward 10 fundraising appeal, Elly's Ward 10 Flag Appeal wrote to Hasbro Gaming asking for support. Hasbro Gaming very kindly offered to donate toys to our children's services and with support from Hywel Dda Health Charities – Hasbro donated 174 games to be distributed across all Hywel Dda University Health Board sites.



### Llanelli Old Boys Grammar & Graig Comprehensive Association

Llanelli Old Boys Grammar & Graig Comprehensive Association presented a cheque of £700 in support of our Surf Tonic project. Surf Tonic is a project ran by our Child and Adolescent Mental Health Service and the donation provided two places for local young people to take part. The project provides therapy in a fun environment which has both a physical and psychological impact on those taking part.





## Hywel Dda Health Charity Sky Dive

The Hywel Dda Charity Skydive was held in June 2019 at Swansea Airport. Five entrants took part and raised over £3,600 for a selection of different wards and services.



## NHS Big Tea

Our communities came together to say thank you to our local NHS in July 2019, whilst raising a cuppa to support local services across Carmarthenshire, Ceredigion and Pembrokeshire. Over £2,100 was raised for Hywel Dda Health Charities.



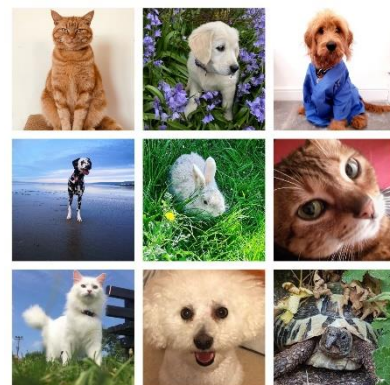
## Merlin Ride

Hywel Dda Health Charities partnered with County Cycles and offered free places to Hywel Dda University Health Board staff to take part in the Merlin Ride. The event promoted the health benefits exercise brings and to also raised £1,115.00 for the charity.



## Pet Competition

In it's second year the Hywel Dda Health Charities pet competition encouraged entrants to enter our three categories, 'Cutest Cat', 'Cutest Dog' and 'Cutest Other Pet'. The event raised £326.50 for the health boards Paediatric Palliative Care team.



## Our appeals - Elly's Ward 10 Flag Appeal

One of our youngest fundraisers continued to make a big impact on our local healthcare. Elly Neville, now 10 years old, launched the Elly's Ward 10 Flag Appeal in May 2015 and raised over £210,000 for improvements to cancer services at Withybush General Hospital via the Elly's Ward 10 Flag Appeal

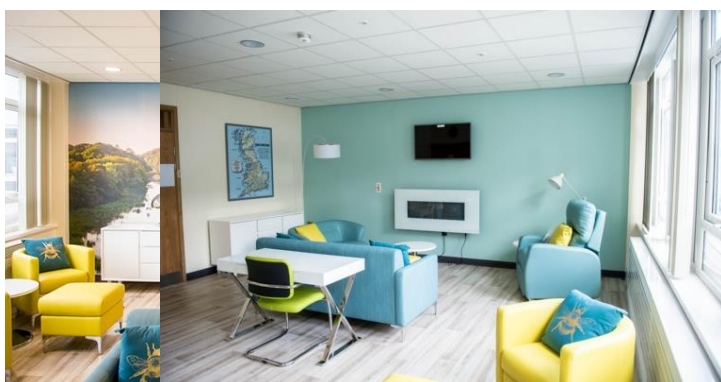


Following extensive refurbishment and modernisation, Withybush Hospital's Ward 10 re-opened to Pembrokeshire patients on Monday 6 April 2020. The new look ward provides an improved and enhanced environment in which to care for designated oncology and haematology patients, and those with complex palliative care needs. The development benefited from more than £500,000 of charitable donations from the health board's Pembrokeshire Cancer Services Fund, Elly's Ward 10 Flag Appeal, together with significant donations also received from the late Luke Harding and his family.

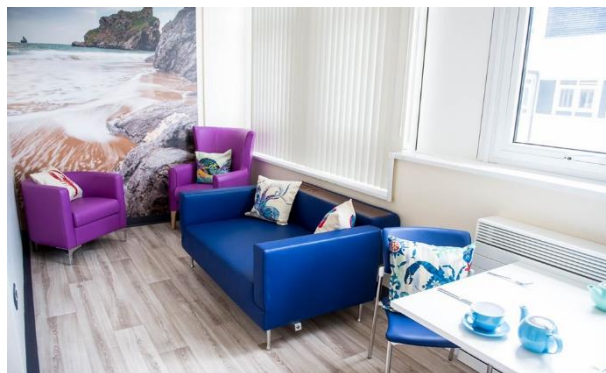
The modernised ward was designed involving staff, patients, healthcare professionals, hospital managers, fundraisers, key stakeholders, including Hywel Dda Community Health Council and local suppliers.

The ward provides:

- Five en-suite single beds to enable greater privacy
- Two four-bedded bays
- One three-bedded bay
- Improved overnight facilities for relatives
- Dedicated day/dining room for patients
- Facilities to support those with bariatric needs
- Multi-disciplinary team meeting room and video conferencing facility
- A roof top garden is in the initial stages of planning



## **Our Leagues of**



## **hospital Friends**

Our thanks once again go to our hospital Leagues of Friends, whose unwavering support never goes unappreciated by patients and staff of our hospitals and the wider community.

There are eight Leagues of Friends who support our acute and community hospitals, consisting of devoted volunteers who dedicate their time to raise money for much needed facilities and home comforts for patients.

- Amman Valley Hospital League of Friends
- Cardigan Hospital and Community League of Friends
- League of Friends of Bronglais General Hospital and Community
- League of Friends of Glangwili General Hospital
- League of Friends of Llandovery Hospital
- Llanelli and District League of Hospital Friends
- Tregaron Hospital League of Friends
- Withybush General Hospital League of Friends

Each League of Friends is a registered charity and run a variety of fundraising events each year to provide much needed additional equipment.

Our Leagues of Friends work hard throughout each year to organise a variety of fundraising activities, from coffee mornings and tea parties to annual fetes and car boot sales. All monies raised are spent by the Leagues of Friends to help improve the patient experience and outcomes in our hospitals.

Volunteers are always required to help run a wide variety of events. If you are interested in supporting your local hospital please contact us to find out more.

## 5. Supporting us

Our charity is made up of more than 180 individual funds, each with a specific purpose – from individual hospital wards or departments to research and community care. All donations received are allocated to these funds.

You can choose to support a specific area or donate to our 'Response Fund' which allows us to use your gift where it is needed the most. This fund allows our clinical teams to react quickly to the needs of our patients and allocate our resources in the most effective ways possible.

Each of our funds is managed by a named fund holder with in-depth knowledge of the particular field related to the fund.

Your support, big or small, can help us to make huge improvements in the care we offer our local communities.

Our fundraising team would love to hear from you to discuss how you can support Hywel Dda Health Charities:

Telephone: 01267 239 815

E-mail: [Fundraising.HywelDda@wales.nhs.uk](mailto:Fundraising.HywelDda@wales.nhs.uk)

[www.hywelddahealthcharities.org.uk](http://www.hywelddahealthcharities.org.uk)

Hywel Dda Health Charities  
Ystwyth, Hafan Derwen, St David's Park  
Jobswell Road, Carmarthen, SA31 3BB



[HywelDdaHealthCharities](https://www.facebook.com/HywelDdaHealthCharities)

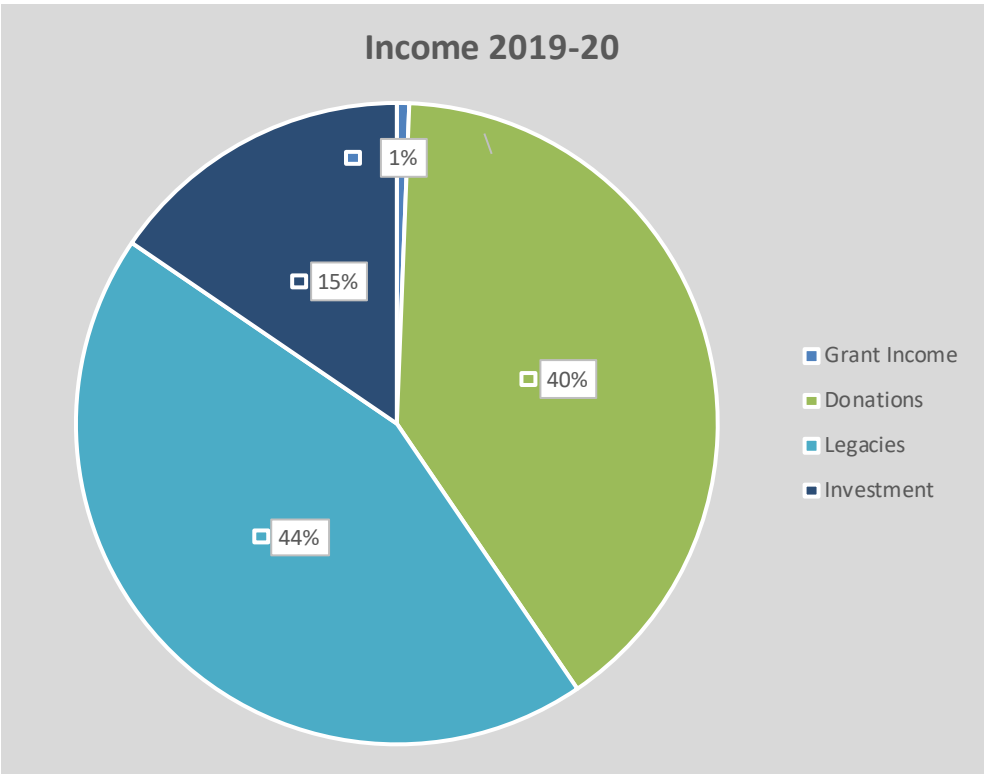


[@HywelDdaCharity](https://twitter.com/HywelDdaCharity)

## 6. Financial Review

### Incoming Resources

In 2019/20 incoming resources for the year totalled £2,138,491. The income streams of our charity were as follows:



### Donations (£852,647)

Many donations are received from patients and their families wanting to show their appreciation for care received. The charity is extremely grateful for all donations received to help us realise our aims. Some donations are received in memory of a loved one and we are proud to know that the treatment and support received has been so valued.

### Legacies (£941,815)

The charity was also the grateful beneficiary of a number of legacies totalling £941,815 for funds mainly located at our acute hospitals. Significant legacies received during the year included:

- A legacy of £763,210 for the purchase of essential equipment in Bronglais General Hospital.
- A legacy of £95,423 for the general fund in Bronglais General Hospital.



**Grants (£13,267)**

Grants were received from Charities Aid Foundation (£887), Groundwork UK (£11,000) and Nolan Charity (£1,380).

**Investment income (£330,761)**

Investment income is due to income in the form of dividends and interest from investment and cash balances held by the charity.

**Expenditure**

The charity is principally a grant making body, providing grants to Hywel Dda University Health Board as a contribution to the cost of the provision of healthcare beyond what the NHS provides. During 2019/20 the charity has continued to support a wide range of charitable and health related activities across Hywel Dda University Health Board.

Our key aim is to serve the NHS patients of Hywel Dda University Health Board for the public benefit. By working closely with the University Health Board, we are able to use our generous donations to provide invaluable support on patient focused expenditure.

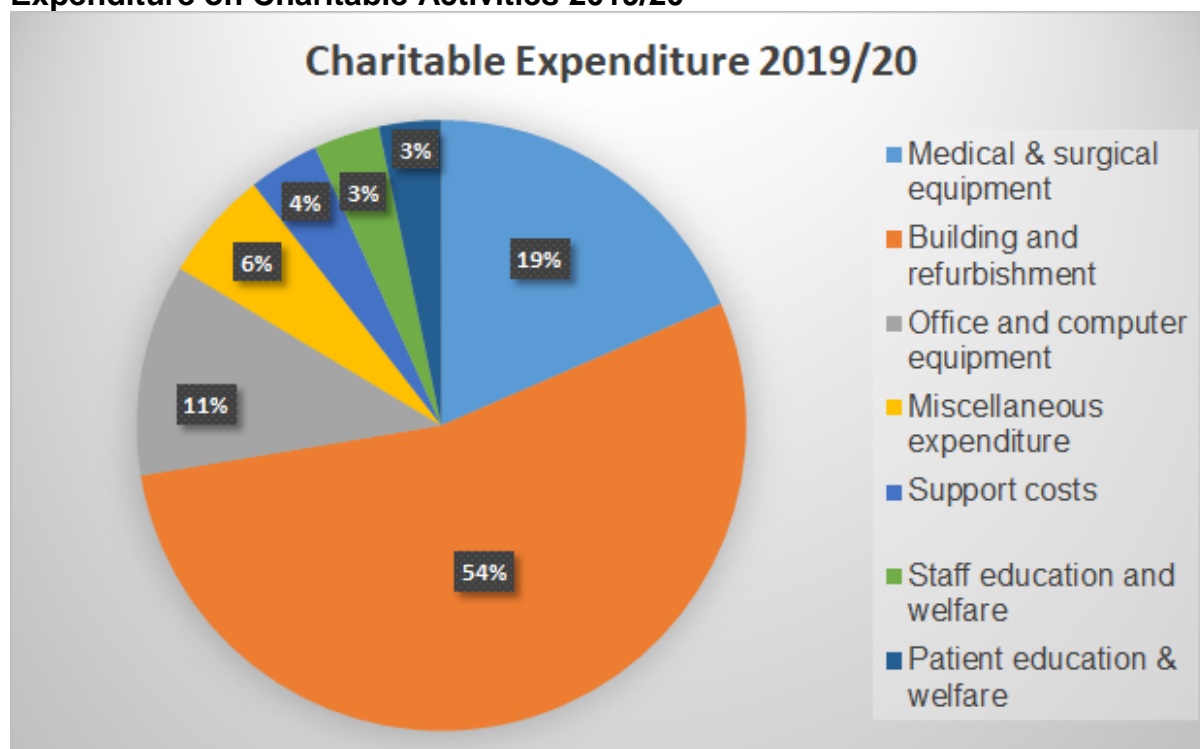
Our grant making policy ensures that all expenditure of our charitable funds is in accordance with the charitable purpose agreed for the fund and in the spirit of the donor's wishes. All charitable expenditure is made with consideration given to the public benefit of improved healthcare.

**Analysis of expenditure**

In 2019/20, expenditure on charitable activities was £2,584,917.

- Medical and surgical equipment – 18%. Equipment for patient benefit.
- Building and refurbishment – 54%. Enhancements made to buildings to provide additional patient benefit and care
- Office and computer equipment – 11%. Equipment, which supports the provision of healthcare thereby benefiting patient care.
- Miscellaneous – 6%. All other expenditure.
- Support costs – 4%. Direct administration costs in support of the charity's objectives.
- Staff education and welfare – 3%. Includes training above that which is mandatory to improve patient care
- Patient education and welfare – 3%. Expenditure on improving patient education and welfare

## Expenditure on Charitable Activities 2019/20



### Management and administration costs

The total management and administration costs for 2019/20 were £293,467 which includes £196,095 fundraising costs and £97,372 support costs. This represents 3.3% of the opening fund balances held as at 1 April 2019.

### Investments and performance

The charity retains the services of investment advisors to manage its investment portfolios. Policy is set by the charity trustee in its instruction to their advisor. The advisors have been instructed to manage the portfolios to produce both income and capital returns, and manage those funds within the value they retain on the accounts. The charity also holds funds in short term investments that are not managed by the investment advisor.

During 2019/20, there was realised loss of £358,895 due to the impact of COVID-19 on investments held during the year. This combined with investment income of £330,760 gave a total in year loss of 0.36% for investments held by the charity.

Sarasin & Partners LLP provided the services of investment advisor for 2019/20. These investments are managed in accordance with the Trustee Act 2000.

### Overall financial position

The value of the charity as at 31 March 2020 has decreased from the previous year by £1,045,000. This is largely due to accrued costs relating to the large projects such as the Development of New Chemotherapy Unit in Bronglais General Hospital & Withybush Ward 10 Enhanced Scheme.

The graph below indicates the level of funds held as at the end of the year in the last five financial years.

## Reserves policy

The charity has a reserves policy and has defined reserves to be the element of funds that are unrestricted and uncommitted. The charity shall hold reserves of 10% of the value of its fixed asset investments and £500,000, and shall only fall below to cover losses in value of those investments. In order to maintain the reserves as low as possible it is important that expenditure plans are developed for all funds.

Reserves are needed where there may be insufficient balances in individual restricted and designated funds to meet the objectives of those funds. There is also a need for reserves where there may be a requirement to incur expenditure which is exclusively charitable, and cannot be funded from revenue, for which there is not a relevant fund. The reserves held by the charity, as at 31<sup>st</sup> March 2020, is made up as follows:

### Fund Balances

£000's

2,961,367 Charity Unrestricted Funds

2,698,140 Charity Restricted Funds

2,113,639 Endowment Funds

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7,773,146

Fund Balances 2015/16 - 2019/20



## 7. Structure, governance and management

### Constitution

Hywel Dda University Local Health Board holds charitable funds as sole corporate trustee and the board members of the University Health Board (whilst not “trustees” in their own right) are jointly responsible for the management of those charitable funds. The membership of the board was as follows at the time the annual report was approved:

Ms Maria Battle Chair (From 19 August 2019)  
 Mrs Judith Hardisty Interim Chair (To 18 August 2019)  
 Mrs Judith Hardisty Vice Chair (Resumed 19 August 2019)  
 Mr Paul Newman Interim Vice Chair (To 18 August 2019)  
 Mr Paul Newman Independent Member (Resumed 19 August **2019**)  
 Professor John Gammon Independent Member  
 Cllr Simon Hancock Independent Member (Until 30 Sept 2020)  
 Ms Anna Lewis Independent Member  
 Mr Adam Morgan Independent Member (Until 12 July 2019)  
 Mr Owen Burt Independent Member  
 Mr David Powell Independent Member (Until 30 November 2019)  
 Ms Delyth Raynsford Independent Member (Until 31 March 2020)  
 Mr Mike Lewis Independent Member (Until 30 Sept 2020)  
 Mr M Hearty Associate Member  
 Mr Steve Moore Chief Executive  
 Mr Joe Teape Deputy Chief Executive / Director of Operations (Until 30 November 2019)  
 Mr Huw Thomas Executive Director of Finance  
 Mrs Lisa Gostling Executive Director of Workforce and Organisational Development  
 Mrs Ros Jervis Executive Director of Public Health  
 Dr Phil Kloer Executive Medical Director and Director of Clinical Strategy  
 Mrs Karen Miles Executive Director of Planning, Performance and Commissioning  
 Ms Alison Shakeshaft Executive Director of Therapies and Health Science  
 Mrs Mandy Rayani Executive Director of Nursing, Quality & Patient Experience  
 Ms Jill Paterson Director of Primary, Community and Long Term Care  
 Mrs Joanne Wilson Board Secretary  
 Ms Sarah Jennings Director of Partnerships and Corporate Services  
 Mrs Libby Ryan-Davies Transformation Director  
 Mr Andrew Carruthers Turnaround Director (until 30 November 2019)  
 Mr Andrew Carruthers Director of Operations (From 01 December 2019)

The Director of Governance, Communications & Engagement is the executive director with lead responsibility for the charity.

The charitable funds linked to the University Health Board are independent of the 'exchequer' (Government funded NHS) funds of the University Health Board and must be managed separately, even though they are mainly to be used to support the work and services of the NHS body.

The Charity Commission has regulatory responsibility for ensuring the proper management of these charitable funds.

The Charitable Funds Committee is appointed by the Board from the Independent Members who act as 'agents' of the Board as sole corporate trustee. The Committee is required to:

- control, manage and monitor the use of the fund's resources;
- provide support, guidance and encouragement for all its fundraising activities whilst managing and monitoring receipt of all income;
- ensure that best practice is followed in the conduct of all its affairs fulfilling all of its legal responsibilities;
- monitor the performance of the appointed investment advisor whilst being aware of ethical considerations;
- keep the University Health Board fully informed on the activity, performance and risks of the charity; appoint the investment advisors to the charity.

### **Objects of the charity**

Hywel Dda Health Charities has registered the following objects with the Charity Commission:

"The trustee shall hold the trust fund upon trust to apply the income, and at its discretion, so far as may be permissible, the capital, for all or any charitable purpose or purposes relating to the National Health Service."

### **Charity independence**

The charity needs to be independent from, yet supportive of, the University Health Board. The charity therefore focuses on the following charitable purposes, recognised in law (Charities Act 2011):

- The advancement of health or the saving of lives

And to a lesser degree

- The advancement of education
- The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

The charity raises monies, holds those monies and commits expenditure through more than 269 local, general and special purpose funds.

The current list of these funds is given at appendix A. Whilst almost all funds are designated for a particular purpose (as described by the donor's wishes and the local funds title); some funds are restricted by the charitable purpose imposed by the donor.

Within expenditure authorisation limits local fund holders decide on and commit expenditure for the benefit of the area concerned.

### **Grant making policy**

To achieve its objectives the charity makes grant payments to Hywel Dda University Health Board in accordance with charity law, our constitution and the wishes and direction of donors. In making grants, we endeavour to reflect the wishes of patients and staff by directing funds towards areas they tell us are most in need. Hywel Dda Health Charities makes grants from both its unrestricted and restricted funds. Within the unrestricted funds, grants are made from general funds, designated (earmarked) funds. Income generated from endowment funds are held as restricted income and applied within the restricted purpose of that endowment.

In the awarding of our grants, consideration is given to the Charity Commission's guidance on public benefit. To ensure public benefit and value for money when authorising charitable expenditure, applications for charitable funds include questions on the purpose of the application to the charity, why the expenditure is required and how the expenditure meets the aims of the charity.

### **Subsidiary charity**

There is one special purpose subsidiary charity within the Hywel Dda Health Charities – Cardiology Equipment Withybush General Hospital.

### **Address**

The principal address of the charity is Hywel Dda Health Charities, Ystwyth, Hafan Derwen, St David's Park, Jobswell Road, Carmarthen, SA31 3BB.

### **Our advisors**

#### **Bankers**

The charity has retained the banking services during the year from Barclays Bank, 9-10 Guildhall Square, Carmarthen, SA31 1PW.

#### **External auditors**

The charity's auditors during the year was the Audit Wales, 24 Cathedral Road, Cardiff, CF11 9LJ.

### **Our trustees**

New members of the Charitable Funds Committee are provided with an induction pack consisting of the charity's governing documents and policies and procedures as well as previous annual reports and accounts and Charity Commission guidance. Members of the Charitable Funds Committee also receive regular informal training and briefings on current charity issues at quarterly committee meetings. As the charity is a member of the Association of NHS Charities, committee members also receive regular briefings on areas of interest and details of relevant training opportunities to enhance their skills.

## **Investments**

The trustees hold the Pembrokeshire Cardiology Equipment fund as a separate investment portfolio, which is managed with the advice of Sarasin & Partners with an objective of the fund to achieve long-term capital and income growth. The trustees have approved a total returns policy for this fund. Income is credited back to the charity bank account and held as restricted income. Other investments of Hywel Dda Health Charities are also managed with the advice of Sarasin & Partners with an objective of the fund to achieve long-term capital and income growth. Both portfolios are structured to permit a range of investments intended to yield a competitive rate of return in current market conditions. The investment advisor actively manages the assets and has delegated authority to purchase and sell when market opportunities arise. The trustees have decided not to invest in companies who are involved in the production of tobacco nor alcoholic beverages and will not invest in companies who derive more than 5% of their income from tobacco nor 25% from alcoholic beverages due to the link with poor health which could make the investments contrary to our charitable aims. The Charitable Fund Committee on a quarterly basis monitors investment performance.

## **Fundraising activities**

During 2019/20, the University Health Board employed four members of staff (3.4 full time equivalent) to support the fundraising and communications functions of the charity. The fundraising support team is responsible for increasing the charity's income to support Hywel Dda University Health Board to provide services and activities above and beyond what the NHS can provide. The team is responsible for promoting fundraising for and giving to the charity and provides support, advice and guidance to fundraisers to ensure that all fundraising is carried out in line with regulation and best practice. The team also assists many charitable groups and associations that provide both financial and non-financial support for healthcare services across our three counties.

## **8. Risk management**

### **Exposure to risk**

The Chief Executive of Hywel Dda University Local Health Board, together with the other directors, is responsible for ensuring that an effective system of financial control is maintained. The Chief Executive and other directors are also responsible for reviewing the effectiveness of this system and have confirmed that the minimum control standards laid down by the Welsh Government have been in existence throughout the financial year. The minimum control standards apply equally to the management of the charity by officers of the University Local Health Board as to the exchequer funds of the University Local Health Board. In this way, the major risks to which the charity is exposed have been reviewed and systems have been established to mitigate those risks.

## Financial control

A financial procedure, expenditure guideline, governance framework and strategy have been developed to ensure that there are sufficient management controls in place to:

- ensure that spending is in accordance with objects and priorities agreed by the Charitable Funds Committee;
- ensure the criteria for spending charitable monies are fully met;
- ensure that the accounting records are maintained;
- ensure devolved decision-making is within specified parameters. Internal Audit also undertake annual reviews to evaluate the adequacy of procedures and controls, to ensure compliance, and to provide reasonable assurance over:
  - achievement of management objectives for the systems;
  - use of resources in accordance with donors' requirements;
  - compliance with policies and procedures;
  - safeguarding assets. The Internal Audit reports are presented to both the Charitable Funds and Audit Committee, and this is a key measure of control.

## Investment risk

The risk is minimised by agreeing an investment policy with the nominated investment managers. This policy includes ethical consideration where investments in the production, manufacturing or supply of tobacco or alcoholic beverages conflict with the charitable objects.

In assessing companies' involvement in these sectors the following limits have been set:

- investment in the production or manufacture of tobacco products at any level;
- investment in the supply of tobacco products where turnover of more than 5% is derived from this source;
- investment in the production, manufacture of alcoholic beverages where more than 25% is derived from this source.

Further to the above, the investment manager's performance is reviewed in each Charitable Fund Committee meeting and compared to charitable investment benchmarks.

## 9. Our plans

In March 2020, the Charitable Funds Committee approved a three-year plan outlining the charity's key objectives from 1<sup>st</sup> April 2020 to 31<sup>st</sup> March 2023, developed in response to priorities identified during a workshop held in December 2019 with Committee members on the future direction of the charity.

The Charitable Funds Committee has made a notable investment in the fundraising function of the charity in recent years to support key areas of work and make a positive difference to local NHS services across Carmarthenshire, Ceredigion, Pembrokeshire. This investment has provided much needed resources on both a



strategic and operational level to the charity and the impact of this investment can be demonstrated in the charity's improved performance.

Firm foundations have been laid to move the charity forward and realise its potential to generate additional income for the benefit of our patients, service users and staff. Increased investment in the charity's support functions were approved over the next three-years in order to build on this growth and move the charity even further forward to achieve the charity's objectives:

1. Income: Increase our income levels by 10% on an annual basis from April 2020 to March 2023.
2. Expenditure: Increase our charitable expenditure by 15% on an annual basis from April 2020 to March 2023.
3. Communications: Increase our charity's profile and raise awareness of the positive difference we make.

The objectives within our three-year plan provide a clear direction for the charity. They are ambitious but achievable and with the right resources in place, will allow us to increase our income and charitable expenditure to make a positive difference to the health, wellbeing and experience of patients, service users and staff across Hywel Dda University Health Board.

## Appendix A: List of designated funds

### CORPORATE - HYWEL DDA WIDE

| Fund Cost Centre | Fund Name                                      | Fund Type |
|------------------|--|-----------|
| T600             | Support for Life Response Fund                 | Open      |
| T601             | Hywel Dda Volunteering for Health              | Open      |
| T603             | Mental Health & LD Services Corporate          | Open      |
| T604             | Hywel Dda Chiropody Fund                       | Open      |
| T605             | Charity of the Year 14/15 Surf Tonic           | Open      |
| T606             | Charity of the Year 15/16 (Paeds Play Srv)     | Open      |
| T608             | Charity of the Year 17/18 HARP                 | Open      |
| T609             | HD Brain Injury & Complex Neurological Therapy | Open      |
| T611             | Perinatal Mental Health                        | Open      |
| T612             | Integrated Psychological Therapies Services    | Open      |
| T613             | Crisis Resolution & Home Treatment             | Open      |
| T614             | Hywel Dda Colorectal Fund                      | Open      |
| T615             | Hywel Dda Upper GI                             | Open      |
| T616             | Hywel Dda Audiology                            | Open      |

**CARMARTHENSHIRE -  
ACUTE**

| <b>Fund Cost Centre</b> | <b>Fund Name</b>                               | <b>Fund Type</b> |
|-------------------------|--|------------------|
| T001                    | Ceri Ward                                      | Legacy           |
| T002                    | Cleddau Ward                                   | Legacy           |
| T003                    | Urology Cancer Fund                            | Legacy           |
| T006                    | Preseli Ward                                   | Legacy           |
| T022                    | Endoscopy Fund                                 | Legacy           |
| T025                    | Osteoporosis Fund                              | Legacy           |
| T039                    | Prince Philip Hospital Breast Centre           | Legacy           |
| T043                    | Prince Philip Hospital Wrđ 6                   | Legacy           |
| T050                    | Steffan Ward                                   | Legacy           |
| T059                    | Cardiac  | Legacy           |
| T061                    | Cardiac Rehabilitation                         | Legacy           |
| T062                    | Diabetic Education                             | Legacy           |
| T067                    | Dialysis Patnts' Amenities                     | Legacy           |
| T075                    | Carmarthen Oncology Fund                       | Legacy           |
| T091                    | Prince Phillip Hospital Cancer Fund            | Legacy           |
| T093                    | Prince Phillip Hospital Cardiac Fund           | Legacy           |
| T129                    | Prince Phillip Hospital Rheumatology Fund      | Legacy           |
| T131                    | Carmarthenshire Lung Cancer Fund               | Legacy           |
| T134                    | Special Care Baby Unit                         | Legacy           |
| T156                    | Intensive Care Unit                            | Legacy           |
| T191                    | Haematology Fund                               | Legacy           |
| T196                    | Out Patient Staff                              | Legacy           |
| T213                    | Carm Park Dis Serv Dev Fnd                     | Legacy           |
| T253                    | Mynydd Mawr General Purposes                   | Legacy           |
| T289                    | Glangwili General Hospital General Purposes    | Legacy           |
| T300                    | Prince Phillip Hospital General Purposes       | Legacy           |
| T318                    | Prince Phillip Hospital Nurses Legacy Fund     | Legacy           |
| T587                    | Minafon Surgery (R)                            | Legacy           |
| T688                    | Carmarthenshire Liver                          | Open             |
| T700                    | Carmarthenshire Pharmacy Fund                  | Open             |
| T701                    | Glangwili General Hospital General Purposes    | Open             |
| T702                    | Glangwili General Hospital Rehabilitation Fund | Open             |
| T703                    | Glangwili General Hospital Cardiology Fund     | Open             |
| T704                    | Glangwili General Hospital Dermatolgy Fund     | Open             |
| T705                    | Glangwili General Hospital Oncology            | Open             |
| T706                    | Carmarthenshire Gastroenterology               | Open             |
| T707                    | Glangwili General Hospital General Medicine    | Open             |
| T708                    | Glangwili General Hospital General Surgery     | Open             |
| T709                    | Carmarthenshire Urology                        | Open             |
| T710                    | Glangwili General Hospital Orthopaedics        | Open             |
| T711                    | Glangwili General Hospital ENT                 | Open             |
| T712                    | Carmarthenshire Ophthalmology                  | Open             |

|      |  |      |
|------|--|------|
| T713 | Glangwili General Hospital Obstetrics & Gynaecology    | Open |
| T714 | Glangwili General Hospital Anaesthetics                | Open |
| T715 | Glangwili General Hospital A&E                         | Open |
| T716 | Prince Philip Hospital General Purposes                | Open |
| T717 | Prince Philip Hospital Pharmacy                        | Open |
| T718 | Prince Philip Hospital Rehabilitation                  | Open |
| T719 | Prince Philip Hospital Cardiology                      | Open |
| T720 | Prince Philip Hospital Oncology                        | Open |
| T721 | Prince Philip Hospital Rheumatology                    | Open |
| T722 | Prince Philip Hospital General Medicine                | Open |
| T723 | Prince Philip Hospital Surgical                        | Open |
| T724 | Prince Philip Hospital Orthopaedics                    | Open |
| T725 | Prince Philip Hospital Anaesthetics                    | Open |
| T726 | Prince Philip Hospital Minor Injuries Unit             | Open |
| T727 | Carmarthenshire/Ceredigion Breast Care                 | Open |
| T728 | Prince Philip Hospital AMAU                            | Open |
| T742 | Mynydd Mawr General Purposes                           | Open |
| T754 | Carmarthenshire Community Midwifery                    | Open |
| T762 | Carmarthenshire Clinical Support Outpatients           | Open |
| T763 | Carmarthenshire Clinical Support Histopathology        | Open |
| T764 | Carmarthenshire Clinical Support Radiology             | Open |
| T765 | Carmarthenshire Infectious Diseases                    | Open |
| T766 | Carmarthenshire Clinical Support Haematology           | Open |
| T772 | Carmarthenshire Clinical Support Neurophysiology       | Open |
| T780 | Carmarthenshire Childrens Services General Purposes    | Open |
| T781 | Carmarthenshire Childrens Services Paediatric Oncology | Open |
| T782 | Carmarthenshire Childrens Services Neonatal            | Open |
| T784 | Carmarthenshire Sexual Health Services                 | Open |
| T785 | Carmarthenshire Dental Services Fund                   | Open |
| T791 | Carmarthenshire Respiratory Research                   | Open |
| T792 | Prince Philip Hospital Respiratory Services            | Open |
| T793 | Carmarthenshire Diabetic Services Fund                 | Open |
| T794 | Minafon Surgery  | Open |
| T796 | Meddygfa Sarn  | Open |

## **CARMARTHENSHIRE - COMMUNITY**

| <b>Fund Cost Centre</b> | <b>Fund Name</b>           | <b>Fund Type</b> |
|-------------------------|----------------------------|------------------|
| T206                    | Physiotherapy & Gymnasium  | Legacy           |
| T214                    | Llandovery General Purpose | Legacy           |
| T216                    | Palliative Care Nurses     | Legacy           |
| T274                    | Ty Bryngwyn Fund           | Legacy           |
| T285                    | Amman Valley OPD + Physio  | Legacy           |

|      |   |        |
|------|---|--------|
| T288 | Acute Response Services Base Carmarthenshire          | Legacy |
| T602 | Chronic Disease Management                            | Open   |
| T740 | Llandovery General Purposes                           | Open   |
| T741 | Amman Valley General Purposes                         | Open   |
| T743 | Continuing Care Team Carmarthenshire                  | Open   |
| T744 | Acute Response Team Carmarthenshire                   | Open   |
| T746 | Carmarthenshire Community Ty Cymorth Hospice          | Open   |
| T747 | Carmarthenshire Community Ty Bryngwyn                 | Open   |
| T748 | Carmarthenshire Community Palliative Care             | Open   |
| T749 | Carmarthenshire Community Ty Bryngwyn Inpatient       | Open   |
| T750 | Carmarthenshire Community General Community           | Open   |
| T751 | Carmarthenshire Comm District Llanelli Team           | Open   |
| T752 | Carmarthenshire Comm District Amman/Gwendraeth        | Open   |
| T753 | Carmarthenshire Comm District Carmarthen Team         | Open   |
| T768 | Carmarthenshire Clinical Support Chiropody            | Open   |
| T769 | Carmarthenshire Clinical Support Physiotherapy        | Open   |
| T770 | Carmarthenshire Clinical Support Dietetics            | Open   |
| T771 | Carmarthenshire Clinical Support Occupational Therapy | Open   |
| T773 | Carmarthenshire Clinical Support Speech and Language  | Open   |

#### **CEREDIGION - ACUTE**

| <b>Fund Cost Centre</b> | <b>Fund Name</b>                        | <b>Fund Type</b> |
|-------------------------|---|------------------|
| T323                    | FE Smith Leg Income (Ceredig Ward)      | Legacy           |
| T330                    | Bronglais General Hospital (G)          | Legacy           |
| T333                    | Pathology (S)                           | Legacy           |
| T336                    | Endoscopy Fund                          | Legacy           |
| T338                    | XRy Equipment (S)                       | Legacy           |
| T342                    | I.C.U (S)                               | Legacy           |
| T343                    | Ophthalmology (S)                       | Legacy           |
| T345                    | Ceredig Ward (OG)                       | Legacy           |
| T346                    | Ceredig Ward (LI)                       | Legacy           |
| T349                    | Meurig Ward (S)                         | Legacy           |
| T352                    | Cardiac Rehabilitation                  | Legacy           |
| T367                    | Accident & Emergency (S)                | Legacy           |
| T370                    | Diabetic Care Fund                      | Legacy           |
| T376                    | Leri Day Hospital                       | Legacy           |
| T377                    | The Osteoporosis Fund                   | Legacy           |
| T800                    | BA Jenkins Bronglais                    | Open             |
| T802                    | FE Smith Legacy (Capital in Perpetuity) | Open             |
| T804                    | Ceredigion Staff Training               | Open             |
| T805                    | Ceredigion Postgraduate Funds           | Open             |

|      |  |      |
|------|--|------|
| T807 | Ceredigion Childrens Services General    | Open |
| T808 | Ceredigion Clinical Support Haematology  | Open |
| T809 | Ceredigion Clinical Support Biochemistry | Open |
| T810 | Ceredigion Clinical Support Radiology    | Open |
| T815 | Ceredigion Clinical Support Outpatients  | Open |
| T818 | Ceredigion Medicines Management          | Open |
| T819 | Rees Eirwyn Evans Capital Fund           | Open |
| T820 | Rees Eirwyn Evans Inc (Meurig Ward)      | Open |
| T851 | Bronglais Hospital General Fund          | Open |
| T856 | Ceredigion Theatres & Critical Care      | Open |
| T857 | Ceredigion General Surgery               | Open |
| T858 | Ceredigion Ophthalmology                 | Open |
| T859 | Ceredigion Endoscopy                     | Open |
| T860 | Ceredigion Orthopaedic & Rheumatology    | Open |
| T861 | Ceredigion Emergency Care                | Open |
| T862 | Ceredigion General Medicine              | Open |
| T863 | Ceredigion Diabetes Services             | Open |
| T864 | Ceredigion Renal Services                | Open |
| T865 | Ceredigion Cancer Services               | Open |
| T866 | Ceredigion Cardiovascular Services       | Open |
| T867 | Ceredigion – Obstetrics & Gynaecology    | Open |
| T868 | Ceredigion Maternity Services            | Open |

## **CEREDIGION - COMMUNITY**

| <b>Fund Cost Centre</b> | <b>Fund Name</b>                            | <b>Fund Type</b> |
|-------------------------|---|------------------|
| T321                    | BA Jenkins Aberaeron                        | Legacy           |
| T357                    | Physiotherapy Dept                          | Legacy           |
| T380                    | Aberaeron Hosp (G)                          | Legacy           |
| T381                    | Cardigan Hosp (G)                           | Legacy           |
| T559                    | Ty Geraint Palliative Care                  | Legacy           |
| T801                    | BA Jenkins Aberaeron                        | Open             |
| T803                    | Home Ground (Big Lottery)                   | Open             |
| T811                    | Ceredigion Clinical Support Physiotherapy   | Open             |
| T812                    | Ceredigion Clinical Support OT              | Open             |
| T813                    | Ceredigion Clinical Support Speech and Lang | Open             |
| T814                    | Ceredigion Clinical Support Chiropody       | Open             |
| T817                    | Ceredigion Clinical Support Dietetics       | Open             |
| T852                    | Aberaron Hospital General Fund              | Open             |
| T853                    | Cardigan Hospital General Fund              | Open             |
| T854                    | Tregaron Hospital General Fund              | Open             |
| T855                    | Ceredigion County Community Services        | Open             |
| T870                    | Ceredigion Palliative Care                  | Open             |
| T878                    | Ceredigion CRT and ART Fund                 | Open             |



**PEMBROKESHIRE -  
ACUTE**

| <b>Fund Cost Centre</b> | <b>Fund Name</b>   | <b>Fund Type</b> |
|-------------------------|--|------------------|
| T431                    | Withybush General Hospital A&E Fund                                    | Legacy           |
| T440                    | Withybush General Hospital Cancer Day Unit                             | Legacy           |
| T442                    | Withybush General Hospital Cardiac Unit Fund                           | Legacy           |
| T445                    | Withybush General Hospital Chest Unit Fund                             | Legacy           |
| T450                    | Withybush General Hospital Diabetic Unit Fund                          | Legacy           |
| T456                    | Withybush General Hospital Outpatient Equipment                        | Legacy           |
| T458                    | Withybush General Hospital General Purpose Fund                        | Legacy           |
| T460                    | Cardiology Equip Income Fund   | Legacy           |
| T467                    | Withybush General Hospital ICU Fund                                    | Legacy           |
| T470                    | Withybush General Hospital JI Page Legacy                              | Legacy           |
| T473                    | Withybush General Hospital Renal Fund                                  | Legacy           |
| T482                    | Withybush General Hospital Ophthalmology Fund                          | Legacy           |
| T493                    | Withybush General Hospital Rheumatology                                | Legacy           |
| T498                    | Withybush General Hospital Surgical DH Fund                            | Legacy           |
| T505                    | Withybush General Hospital Ward1 General Purpose                       | Legacy           |
| T509                    | Withybush General Hospital Ward 4 Equipment Fund                       | Legacy           |
| T511                    | Withybush General Hospital Ward 7 Fund                                 | Legacy           |
| T514                    | Withybush General Hospital Coronary Care Fund                          | Legacy           |
| T516                    | Withybush General Hospital Ward 9 Fund                                 | Legacy           |
| T517                    | Withybush General Hospital Ward 10 Fund                                | Legacy           |
| T519                    | Withybush General Hospital Ward 11 Fund                                | Legacy           |
| T521                    | Withybush General Hospital Ward 12 Fund                                | Legacy           |
| T558                    | NOF Cardiac Rehabilitation   | Legacy           |
| T588                    | Goodwick Surgery (R)   | Legacy           |
| T900                    | Withybush Hospital Fund  | Open             |
| T902                    | Cardiac/ Respiratory Fund Pembs  | Open             |
| T903                    | Cardiology Equipment Withybush General Hospita (Capital in Perpetuity) | Open             |
| T904                    | Surgical Services Fund Pembs   | Open             |
| T905                    | Cancer Services Pembs  | Open             |
| T906                    | Medical Services Fund Pembs  | Open             |
| T912                    | Pembrokeshire Clinical Support Radiology                               | Open             |
| T914                    | Pembrokeshire Clinical Support Biochemistry                            | Open             |
| T915                    | Pembrokeshire Clinical Support Haematology                             | Open             |
| T916                    | Pembrokeshire Clinical Support Microbiology                            | Open             |
| T917                    | Pembrokeshire Clinical Support Outpatients                             | Open             |
| T921                    | Pembrokeshire Childrens Services General                               | Open             |
| T922                    | Pembrokeshire Childrens Services Childrens Wards                       | Open             |
| T924                    | Pembrokeshire Medicines Management                                     | Open             |

|      |                                       |      |
|------|---------------------------------------|------|
| T925 | Pembrokeshire Maternity & Gynaecology | Open |
| T926 | Pembrokeshire Renal Fund              | Open |
| T928 | Elly's Ward 10 Flag Appeal            | Open |

## PEMBROKESHIRE - COMMUNITY

| Fund Cost Centre | Fund Name   | Fund Type |
|------------------|---|-----------|
| T528             | South Pembrokeshire Hospital General Purpose Fund | Legacy    |
| T535             | Tenby Cottage Hospital General Purpose Fund       | Legacy    |
| T557             | NOF Palliative Care Data Base                     | Legacy    |
| T901             | Pembrokeshire Community Services                  | Open      |
| T910             | Pembrokeshire Clinical Support Physiotherapy      | Open      |
| T911             | Pembrokeshire Clinical Support OT                 | Open      |
| T918             | Pembrokeshire Clinical Support Chiropody          | Open      |
| T919             | Pembrokeshire Clinical Support Dietetics          | Open      |
| T920             | Pembrokeshire Clinical Support Speech Therapy     | Open      |
| T927             | Fishguard Health Care Centre Fund                 | Open      |
| T930             | Pembs Care at Home Team                           | Open      |

## MENTAL HEALTH & LEARNING DISABILITIES

| Fund Cost Centre | Fund Name  | Fund Type |
|------------------|--|-----------|
| T397             | Enlli Ward   | Legacy    |
| T403             | St Non's   | Legacy    |
| T407             | Cwm Seren Ward Fund                                      | Legacy    |
| T415             | Wellfield RC Fund  | Legacy    |
| T419             | Bryngofal Ward Fund                                      | Legacy    |
| T427             | Brynmair Fund (R)  | Legacy    |
| T429             | Bryngolau Fund   | Legacy    |
| T549             | Bro Cerwyn DH Fund                                       | Legacy    |
| T691             | Bryngolau Ward Prince Philip Hospital                    | Open      |
| T692             | Swn Y Gwynt Adult Mental Health Fund                     | Open      |
| T693             | Brynmair Adult Mental Health Fund                        | Open      |
| T694             | North Carmarthenshire Older Adult Mental Health Services | Open      |
| T695             | Bryngofal Ward Prince Philip Hospital                    | Open      |
| T697             | South Carmarthenshire OAMH                               | Open      |
| T698             | Ty Bryn Learning Disabilities Unit Fund                  | Open      |
| T699             | Morlais Ward Glangwili General Hospital                  | Open      |
| T783             | Childrens Services Child and Adolescent Psychiatry       | Open      |
| T790             | Mental Health Services Carmarthenshire                   | Open      |

|      |  |      |
|------|--|------|
| T795 | Low Secure Unit, MH & LD                             | Open |
| T797 | Carmarthenshire Community Substance Misuse           | Open |
| T798 | Carmarthenshire Community Learning Disabilities Team | Open |
| T799 | Cwm Seren Psychiatric Intensive Care Unit            | Open |
| T869 | Mental Health Services Ceredigion                    | Open |
| T871 | Enlli Ward BGH Fund                                  | Open |
| T872 | Ceredigion Older Adult Mental Health Services        | Open |
| T873 | Gorwelion Adult Mental Health Fund                   | Open |
| T874 | Ceredigion Primary Mental Health Support Service     | Open |
| T907 | Mental Health Services Pembs                         | Open |
| T923 | Pembrokeshire Childrens Services Sandy Bear Fund     | Open |
| T931 | St Non Ward Fund                                     | Open |
| T932 | St Caradog Ward Fund                                 | Open |
| T934 | Pembrokeshire Older Adult Mental Health Service      | Open |
| T935 | Pembrokeshire Community Learning Disabilities Team   | Open |
| T936 | Haven Way Adult Mental Health Fund                   | Open |
| T937 | Bro Cerwyn Adult Mental Health Fund                  | Open |

## Key

### **‘Open’ Funds**

Funds, which are open for new donations for a designated purpose. They mainly comprise ‘unrestricted’ donations but may also in some cases include ‘restricted’ monies by virtue of the terms of a donation or legacy.

### **‘Legacy’ Funds**

Funds, which are maintained to manage significant Legacies, usually restricted monies for a particular purpose and may include ‘Capital in Perpetuity’ funds where only the investment income can be spent. Not used for new donations.

## **HYWEL DDA HEALTH CHARITIES**

### **ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

#### **FOREWORD**

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015

#### **STATUTORY BACKGROUND**

The Hywel Dda University Local Health Board is the corporate trustee of the charity under paragraph 16c of Schedule 2 of the NHS and Community Care Act 1990.

The Trustee has been appointed under s11 of the NHS and Community Care Act 1990.

#### **MAIN PURPOSE OF THE FUNDS HELD ON TRUST**

The main purpose of the charity is to apply income for any charitable purposes relating to the National Health Service wholly or mainly for the services provided by the Hywel Dda University Local Health Board.

**Hywel Dda Health Charities**  
**Statement of Financial Activities for the year ended 31 March 2020**

|   |      | Unrestricted<br>funds<br>£000 | Restricted<br>Income<br>funds<br>£000 | Endowment<br>funds<br>£000 | Total<br>Funds<br>2019-20<br>£000 |
|---|------|-------------------------------|---------------------------------------|----------------------------|-----------------------------------|
|   | Note |                               |                                       |                            |                                   |
| <b>Incoming resources from generated funds:</b> |      |                               |                                       |                            |                                   |
| Donations and legacies                          | 3    | 619                           | 1,189                                 | 0                          | 1,808                             |
| Investments                                     | 5    | 138                           | 110                                   | 83                         | 331                               |
| <b>Total incoming resources</b>                 |      | <b>757</b>                    | <b>1,299</b>                          | <b>83</b>                  | <b>2,139</b>                      |
| <b>Expenditure on:</b>                          |      |                               |                                       |                            |                                   |
| Raising Funds                                   | 6    | 126                           | 102                                   | 12                         | 240                               |
| Charitable activities                           | 7    | 1,154                         | 1,435                                 | (4)                        | 2,585                             |
| <b>Total expenditure</b>                        |      | <b>1,280</b>                  | <b>1,537</b>                          | <b>8</b>                   | <b>2,825</b>                      |
| Net (losses) on investments                     | 13   | (145)                         | (114)                                 | (100)                      | (359)                             |
| <b>Net (expenditure)</b>                        |      | <b>(668)</b>                  | <b>(352)</b>                          | <b>(25)</b>                | <b>(1,045)</b>                    |
| <b>Reconciliation of Funds</b>                  |      |                               |                                       |                            |                                   |
| Total Funds brought forward                     | 19   | 3,629                         | 3,050                                 | 2,139                      | 8,818                             |
| <b>Total Funds carried forward</b>              |      | <b>2,961</b>                  | <b>2,698</b>                          | <b>2,114</b>               | <b>7,773</b>                      |

**Hywel Dda Health Charities**  
**Statement of Financial Activities for the year ended 31 March 2019**

|   |  | Unrestricted<br>funds<br>£000 | Restricted<br>Income<br>funds<br>£000 | Endowment<br>funds<br>£000 | Total<br>Funds<br>2018-19<br>£000 |
|---|--|-------------------------------|---------------------------------------|----------------------------|-----------------------------------|
|   |  |                               |                                       |                            |                                   |
| <b>Incoming resources from generated funds:</b> |  |                               |                                       |                            |                                   |
| Donations and legacies                          |  | 734                           | 830                                   | 0                          | 1,564                             |
| Investments                                     |  | 132                           | 106                                   | 79                         | 317                               |
| <b>Total incoming resources</b>                 |  | <b>866</b>                    | <b>936</b>                            | <b>79</b>                  | <b>1,881</b>                      |
| <b>Expenditure on:</b>                          |  |                               |                                       |                            |                                   |
| Raising Funds                                   |  | 115                           | 94                                    | 11                         | 220                               |
| Charitable activities                           |  | 869                           | 451                                   | 0                          | 1,320                             |
| <b>Total expenditure</b>                        |  | <b>984</b>                    | <b>545</b>                            | <b>11</b>                  | <b>1,540</b>                      |
| Net gains on investments                        |  | 91                            | 71                                    | 58                         | 220                               |
| <b>Net income / (expenditure)</b>               |  | <b>(27)</b>                   | <b>462</b>                            | <b>126</b>                 | <b>561</b>                        |
| <b>Reconciliation of Funds</b>                  |  |                               |                                       |                            |                                   |
| Total Funds brought forward                     |  | 3,656                         | 2,588                                 | 2,013                      | 8,257                             |
| <b>Total Funds carried forward</b>              |  | <b>3,629</b>                  | <b>3,050</b>                          | <b>2,139</b>               | <b>8,818</b>                      |



**Hywel Dda Health Charities**  
**Hywel Dda Health Charities Balance Sheet as at 31 March 2020**

|  |      |              |              |              | Re-stated    |
|--|------|--------------|--------------|--------------|--------------|
|  |      | Unrestricted | Restricted   | Endowment    | Total        |
|  | Note | funds        | Income       | funds        | 31 March     |
|  |      | £000         | funds        | £000         | 2020         |
|  |      | £000         | £000         | £000         | £000         |
| <b>Fixed assets:</b>                           |      |              |              |              |              |
| Investments                                    | 13   | 3,013        | 2,276        | 1,866        | 7,155        |
| <b>Total fixed assets</b>                      |      | <b>3,013</b> | <b>2,276</b> | <b>1,866</b> | <b>7,155</b> |
| <b>Current assets:</b>                         |      |              |              |              |              |
| Debtors  | 14   | 9            | 38           | 0            | 47           |
| Cash at bank and in hand                       | 15   | 455          | 990          | 248          | 1,693        |
| <b>Total current assets</b>                    |      | <b>464</b>   | <b>1,028</b> | <b>248</b>   | <b>1,740</b> |
| <b>Liabilities:</b>                            |      |              |              |              |              |
| Creditors: Amounts falling due within one year | 16   | 516          | 606          | 0            | 1,122        |
| <b>Net current assets / (liabilities)</b>      |      | <b>(52)</b>  | <b>422</b>   | <b>248</b>   | <b>618</b>   |
| <b>Total net assets</b>                        |      | <b>2,961</b> | <b>2,698</b> | <b>2,114</b> | <b>7,773</b> |
| <b>The funds of the charity:</b>               |      |              |              |              |              |
| Endowment Funds                                | 19   | 0            | 0            | 2,114        | 2,114        |
| Restricted income funds                        | 19   | 0            | 2,698        | 0            | 2,698        |
| Unrestricted income funds                      | 19   | 2,961        | 0            | 0            | 2,961        |
| <b>Total funds</b>                             |      | <b>2,961</b> | <b>2,698</b> | <b>2,114</b> | <b>7,773</b> |

2018-19 figures have been re-stated, this is due to mis-statement of closing balances last year

The notes on pages 46 to 57 form part of these accounts

Signed : .....

Name : **Miss Maria Battle** (Chair of the Corporate Trustee)

Date :

**Hywel Dda Health Charities**  
**Statement of Cash Flows for the year ending 31 March 2020**

|   | <b>Note</b> | <b>Total<br/>Funds<br/>2019-20<br/>£000</b> | <b>Total<br/>Funds<br/>2018-19<br/>£000</b> |
|---|-------------|---|---|
| <b>Cash flows from operating activities:</b>                          |             |   |   |
| <b>Net cash used in/(provided by) operating activities</b>            | <b>17</b>   | <b>(18)</b>                                 | <b>(10)</b>                                 |
| <b>Cash flows from investing activities:</b>                          |             |   |   |
| Dividend, interest and rents from investments                         | 5           | 331   | 317   |
| Proceeds/(loss) from the sale of investments                          | 13          | 2   | (3)   |
| Purchase of investments   | 13          | (14)  | (9)   |
| <b>Net cash provided by investing activities</b>                      |             | <b>319</b>                                  | <b>305</b>                                  |
| <b>Change in cash and cash equivalents in the reporting period</b>    |             | <b>301</b>                                  | <b>295</b>                                  |
| <b>Cash and cash equivalents at the beginning of reporting period</b> | <b>15</b>   | <b>1,392</b>                                | <b>1,097</b>                                |
| <b>Cash and cash equivalents at the end of the reporting period</b>   | <b>15</b>   | <b>1,693</b>                                | <b>1,392</b>                                |

2018-19 figures have been re-stated, this is due to mis-statement of closing balances last year

## **Note on the accounts**

### **1 Accounting Policies**

#### **(a) Basis of preparation**

The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at fair value.

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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 accounts.

In future years, the key risks to the Charity are a fall in income from donations or investment income but the Trustee has arrangements in place to mitigate those risks (see the risk management and reserves sections of the annual report for more information).

The Charity meets the definition of a public benefit entity under FRS 102.

#### **(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:

- A restricted fund or
- An endowment fund.

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. The Charity's restricted funds tend to result from appeals or legacies for specified purposes.

Endowment funds arise when the donor has expressly provided that the gift is to be invested and only the income of the fund may be spent. These funds are sub analysed between those where the Trustee has the discretion to spend the capital (expendable endowment) and those where there is no discretion to expend the capital (permanent endowment).

The charity has one permanent endowment fund, the Pembrokeshire Cardiology Equipment Fund. This fund is managed on a total returns basis. This means that the funds are invested to maximise the return on investment without regard to whether that return is in the form of income from dividends or interest or capital appreciation (where the market value of the investment increases). Although a total returns approach has been approved by the Trustee, no funds have been released as at the balance sheet date

Those funds which are neither endowment nor restricted income funds, are unrestricted income funds which are sub analysed between designated (earmarked) funds where the Trustee have set aside amounts to be used for specific purposes or which reflect the non-binding wishes of donors and unrestricted funds which are at the Trustee's discretion, including the general fund which represents the charity's reserves. The major funds held in each of these categories are disclosed in note 19.

### **(c) Incoming resources**

Income consists of donations, legacies, income from charitable activities and investment income.

Donations are accounted for when received by the charity. All other income is recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received and the monetary value of 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. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

### **(d) Incoming resources from legacies**

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable, whichever falls sooner.

Receipt is probable when:

- Confirmation has been received from the representatives of the estate(s) that probate has been granted
- The executors have established that there are sufficient assets in the estate to pay the legacy and
- All conditions attached to the legacy have been fulfilled or are within the charity's control.

If there is uncertainty as to the amount of the legacy and it cannot be reliably estimated then the legacy is shown as a contingent asset until all of the conditions for income recognition are met.

### **(e) Incoming resources from endowment funds**

The incoming resources received from the invested endowment fund are wholly restricted.

### **(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 each category of expense shown in the Statement of Financial Activities. Expenditure is recognised when the following criteria are met:

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

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

## **(g) Recognition of expenditure and associated liabilities as a result of grants**

Grants payable are payments made to linked, related party or third party NHS bodies and non NHS bodies, in furtherance of the charitable objectives of the funds held on trust, primarily relief of those who are sick.

Grant payments are recognised as expenditure when the conditions for their payment have been met or where there is a constructive obligation to make a payment.

A constructive obligation arises when:

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

The Trustee has control over the amount and timing of grant payments and consequently where approval has been given by the Trustee and any of the above criteria have been met then a liability is recognised. Grants are not usually awarded with conditions attached. However, when they are then those conditions have to be met before the liability is recognised.

Where an intention has not been communicated, then no expenditure is recognised but an appropriate designation is made in the appropriate fund. If a grant has been offered but there is uncertainty as to whether it will be accepted or whether conditions will be met then no liability is recognised but a contingent liability is disclosed.

## **(h) Allocation of support costs**

Support costs are those costs which do not relate directly to a single activity. These include staff costs, costs of administration, internal and external audit costs. Support costs have been apportioned between fundraising costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 10.

## **(i) 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 Health Board, under a fundraising agreement. The fee is used to pay the salaries and overhead costs of the Health Boards's fundraising office.

## **(j) Charitable activities**

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure include an apportionment of support costs as shown in note 7.

## **(k) Debtors**

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



## **(l) 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) at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposal throughout the year. Quoted stocks and shares are included in the Balance Sheet at the current mid price market value quoted by the investment analyst, excluding dividend. The SORP recommends that the bid price market price be used in valuing stocks and shares, although the difference between the bid and mid market price is not material. 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 and investment markets due to the wider economic conditions, the attitude of investors to investment risk and changes in sentiment concerning equities and within particular sectors or sub sectors. Further information on the charity's investments can be found in note 13.

## **(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 by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt.

Amounts which are owed in more than a year are shown as long term creditors.

## **(o) Realised gains and losses**

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

## 2. Related party transactions

During the year none of the Corporate Trustee's key management staff or parties related to them has undertaken any material transactions with the Hywel Dda Health Board Charitable Funds.

Board Members (and other senior staff) take decisions both on Charity and Hywel Dda University Health Board matters and controls are in place to ensure the interests of each are kept discrete and also to ensure they do not personally benefit from such decisions. Declarations of personal interest have been made in both capacities and are available for public inspection.

During 2019/20 the Charity has made grant payments of **£2,487,545** to Hywel Dda University Health Board. **£503,481** provided additional public benefit through the Health Board's operational activity, **£1,053,513** supported additional capital investment and **£930,551** relates to future commitments of the Charity.

As at 31 March 2020 the total owed to the Health Board was **£47,275**, and owed by the Health Board was £0.

## 3. Income from donations and legacies

|           | Unrestricted<br>funds<br>£000 | Restricted<br>Income<br>funds<br>£000 | Endowment<br>funds<br>£000 | Total<br>2019-20<br>£000 | Total<br>2018-19<br>£000 |
|-----------|-------------------------------|---------------------------------------|----------------------------|--------------------------|--------------------------|
| Donations | 619                           | 234                                   | 0                          | 853                      | 766                      |
| Legacies  | 0                             | 942                                   | 0                          | 942                      | 780                      |
| Grants    | 0                             | 13                                    | 0                          | 13                       | 18                       |
|           | <b>619</b>                    | <b>1,189</b>                          | <b>0</b>                   | <b>1,808</b>             | <b>1,564</b>             |

## 4. Role of volunteers

Hywel Dda Health Charities is extremely fortunate to have the support of so many wonderful people who give their time, energy and dedication to raise funds for the charity on a voluntary basis year after year. Our supporters fundraise for us for many different reasons. Many are former patients and their families wanting to show their appreciation for care received while many wish to support the development of the latest healthcare technologies in their local community.

We are also extremely fortunate to have the support of League of Friends groups who raise money for our hospitals and healthcare in their local communities. In addition to our hospital and community League of Friends, we have many local voluntary groups who support and actively fundraise for their local healthcare services.

## 5. Gross investment income

|  | Unrestricted<br>funds<br>£000 | Restricted<br>Income<br>funds<br>£000 | Endowment<br>Funds<br>£000 | Total<br>2019-20<br>£000 | Total<br>2018-19<br>£000 |
|--|-------------------------------|---------------------------------------|----------------------------|--------------------------|--------------------------|
| Fixed asset equity and similar investments | 138                           | 110                                   | 83                         | 331                      | 317                      |
|  | <b>138</b>                    | <b>110</b>                            | <b>83</b>                  | <b>331</b>               | <b>317</b>               |

## 6. Analysis of expenditure on raising funds

|                       | Unrestricted<br>funds<br>£000 | Restricted<br>Income<br>funds<br>£000 | Endowment<br>Funds<br>£000 | Total<br>2019-20<br>£000 | Total<br>2018-19<br>£000 |
|-----------------------|-------------------------------|---------------------------------------|----------------------------|--------------------------|--------------------------|
| Fundraising office    | 108                           | 88                                    | 0                          | 196                      | 177                      |
| Investment management | 18                            | 14                                    | 12                         | 44                       | 43                       |
|                       | <b>126</b>                    | <b>102</b>                            | <b>12</b>                  | <b>240</b>               | <b>220</b>               |

## 7. Analysis of charitable activity

|  | Grant funded<br>activity<br>£000 | Support<br>costs<br>£000 | Total<br>2019-20<br>£000 | Total<br>2018-19<br>£000 |
|--|----------------------------------|--------------------------|--------------------------|--------------------------|
| Purchase of medical and surgical equipment | 480                              | 19                       | 499                      | 518                      |
| Purchase of office and computer equipment  | 290                              | 11                       | 301                      | 192                      |
| Building and refurbishment                 | 1,391                            | 55                       | 1,446                    | 189                      |
| Staff education and welfare                | 90                               | 3                        | 93                       | 163                      |
| Patient education and welfare              | 85                               | 3                        | 88                       | 218                      |
| Other                                      | 152                              | 6                        | 158                      | 40                       |
|  | <b>2,488</b>                     | <b>97</b>                | <b>2,585</b>             | <b>1,320</b>             |

## 8. Analysis of grants

The Charity does not make grants to individuals. All grants are made to the Health Board to provide for the care of NHS patients in furtherance of our charitable aims. The total cost of making grants, including support costs, is disclosed on the face of the Statement of Financial Activities and the actual funds spent on each category of charitable activity, is disclosed in note 7.

The Trustee operates a scheme of delegation for the majority of the charitable funds, under which fund managers manage the day to day disbursements on their delegated funds in accordance with the directions set out in the Health Board's standing orders and standing financial instructions. Funds managed under the scheme of delegation represent ongoing activities and it is not possible to segment these activities into discrete individual grant awards. The Trustee does make individual grant awards based on invited applications from the Health Board.

## 9. Movements in funding commitments

|  | Current<br>liabilities<br>£000 | Total<br>31 March<br>2020<br>£000 | Total<br>31 March<br>2019<br>£000 |
|--|--------------------------------|-----------------------------------|-----------------------------------|
| Opening balance at 1 April (see note 16)         | 23                             | 23                                | 27                                |
| Movement in liabilities                          | 972                            | 972                               | (4)                               |
| <b>Closing balance at 31 March (see note 16)</b> | <b>995</b>                     | <b>995</b>                        | <b>23</b>                         |

As described in notes 7 and 8, the charity awards a number of grants in the year. Many grants are awarded and paid out in the same financial year. However, some grants, especially those relating to research and development or for funding a specific posts are multi-year grants paid over a longer period.

## 10. Allocation of support costs

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

|                            | Charitable<br>activities<br>£000 | Total<br>2019-20<br>£000              | Total<br>2018-19<br>£000          | Basis                             |
|----------------------------|----------------------------------|---------------------------------------|-----------------------------------|-----------------------------------|
| <b>Governance Costs</b>    |                                  |                                       |                                   |                                   |
| External audit             | 9                                | 9                                     | 9                                 | Average fund balance              |
| Finance and administration | 38                               | 38                                    | 35                                | Average fund balance              |
| <b>Total governance</b>    | <b>47</b>                        | <b>47</b>                             | <b>44</b>                         |                                   |
| <b>Support Costs</b>       |                                  |                                       |                                   |                                   |
| Finance and administration | 50                               | 50                                    | 46                                | Average fund balance              |
|                            | <b>97</b>                        | <b>97</b>                             | <b>90</b>                         |                                   |
|                            |                                  |                                       |                                   |                                   |
|                            | Unrestricted<br>funds<br>£000    | Restricted<br>Income<br>funds<br>£000 | Total<br>Funds<br>2019-20<br>£000 | Total<br>Funds<br>2018-19<br>£000 |
| Charitable activities      | 43                               | 54                                    | 97                                | 90                                |
|                            | <b>43</b>                        | <b>54</b>                             | <b>97</b>                         | <b>90</b>                         |

## 11. Trustee's remuneration, benefits and expenses

The Charity does not make any payments for remuneration nor to reimburse expenses to members of the Corporate Trustee of the Charity for their work undertaken as trustee.

## 12. Auditors remuneration

The auditors remuneration of £9,000 (2018-19: £9,000) related solely to the audit of the statutory annual report and accounts.

## 13. Fixed asset investments

### Movement in fixed assets investments

|   | Total<br>2019-20<br>£000 | Total<br>2018-19<br>£000 |
|---|--------------------------|--------------------------|
| Market value brought forward                    | 7,502                    | 7,270                    |
| Add: additions to investments at cost           | 14                       | 9                        |
| Less disposals at carrying value                | 0                        | (1)                      |
| Increase/(decrease) on cash awaiting investment | (2)                      | 4                        |
| Add net gain / (loss) on revaluation            | (359)                    | 220                      |
| <b>Market value as at 31st March</b>            | <b>7,155</b>             | <b>7,502</b>             |

### Fixed Asset Investments by type

|                                  | 31 March<br>2020<br>£000 | 31 March<br>2019<br>£000 |
|----------------------------------|--------------------------|--------------------------|
| Property                         | 410                      | 866                      |
| Fixed Interests                  | 954                      | 1,020                    |
| UK Equities                      | 1,231                    | 1,459                    |
| Overseas/Global Equities         | 3,456                    | 3,457                    |
| Alternatives                     | 691                      | 316                      |
| <b>Total Listed Intestments</b>  | <b>6,742</b>             | <b>7,118</b>             |
| Cash on interest bearing deposit | 413                      | 384                      |
| <b>Total</b>                     | <b>7,155</b>             | <b>7,502</b>             |

All investments are carried at their fair value.

The significance of financial instruments to the ongoing financial sustainability of Hywel Dda Health Charities is considered in the risk management section of the trustees' annual report.

The main risk from financial instruments lies in the combination of uncertain investment markets and volatility in yield.

Hywel Dda Health Charities' investments are mainly traded in markets with good liquidity and high trading volumes. Hywel Dda Health Charities have no material investment holdings in markets subject to exchange controls or trading restrictions.

Hywel Dda Health Charities manages these investment risks by retaining expert advisors and operating an investment policy that provides for a high degree of diversification of holdings within investment asset classes. Investments consisted of companies listed on both UK stock exchange and in global equities (£3.456m).



#### 14. Analysis of current debtors

| <b>Debtors under 1 year</b> | <b>Total<br/>31 March<br/>2020<br/>£000</b> | <b>Total<br/>31 March<br/>2019<br/>£000</b> |
|-----------------------------|---|---|
| Accrued income              | 47  | 44  |
|                             | <b>47</b>                                   | <b>44</b>                                   |

#### 15. Analysis of cash and cash equivalents

|              | <b>Total<br/>31 March<br/>2020<br/>£000</b> | <b>Total<br/>31 March<br/>2019<br/>£000</b> |
|--------------|---|---|
| Cash in hand | 1,693                                       | 1,392                                       |
|              | <b>1,693</b>                                | <b>1,392</b>                                |

The notice deposits are sums held on interest bearing deposit with Barclays Bank and represent restricted appeals to fund specific equipment or funds held to facilitate cash flow and the fulfilment of obligations to make grant payments. The funds are held on a 90 day notice account and are therefore classified as cash and cash equivalents.

No cash or cash equivalents or current asset investments were held in non-cash investments or outside of the UK.

All of the amounts held on interest bearing deposits are available to spend on charity activities.

#### 16. Analysis of liabilities

|                               | <b>Total<br/>31 March<br/>2020<br/>£000</b> | <b>Total<br/>31 March<br/>2019<br/>£000</b> |
|-------------------------------|---|---|
| <b>Creditors under 1 year</b> |   |   |
| Trade creditors               | 114   | 10  |
| Other creditors               | 13  | 87  |
| Accruals (Note 9)             | 995   | 23  |
| <b>Total creditors</b>        | <b>1,122</b>                                | <b>120</b>                                  |

## 17. Reconciliation of net income / expenditure to net cash flow from operating activities

|  | Total<br>2019-20<br>£000 | Total<br>2018-19<br>£000 |
|--|--------------------------|--------------------------|
| Net income / (expenditure) (per Statement of Financial Activities) | (1,045)                  | 561                      |
| Adjustment for:  |                          |                          |
| (Gains) / losses on investments                                    | 359                      | (220)                    |
| Dividends, interest and rents from investments                     | (331)                    | (317)                    |
| Decrease / (Increase) in debtors                                   | (3)                      | 21                       |
| (Decrease) / Increase in creditors                                 | 1,002                    | (55)                     |
| Net cash used in/(provided by) operating activities                | (18)                     | (10)                     |

2018-19 figures have been re-stated, this is due to mis-statement of closing balances last year

## 18. Transfer between funds

There has been no transfer between funds

## 19. Analysis of funds

### a. Analysis of endowment fund movements

|                                     | Balance<br>1 April<br>2019<br>£000 | Income<br>£000 | Expenditure<br>£000 | Losses<br>£000 | Balance<br>31 March<br>2020<br>£000 |
|-------------------------------------|------------------------------------|----------------|---------------------|----------------|-------------------------------------|
| FE Smith Legacy                     | 81                                 | 1              | 0                   | (3)            | 79                                  |
| Rees Eirwyn Evans                   | 23                                 | 0              | 0                   | (1)            | 22                                  |
| Pembrokeshire Cardiolo<br>Equipment | 2,035                              | 82             | (8)                 | (96)           | 2,013                               |
|                                     | <u>2,139</u>                       | <u>83</u>      | <u>(8)</u>          | <u>(100)</u>   | <u>2,114</u>                        |

The objects of the permanent endowment funds are as follows:

FE Smith Legacy Fund objects are to apply the income generated from the permanent endowed gift for the benefit of the Owain Glyndwr Ward in Bronglais General Hospital.

Rees Eirwyn Evans Fund objects are to apply the income generated from the permanent endowed gift for the purchase of equipment for Meurig Ward in Bronglais General Hospital.

Pembrokeshire Cardiology Equipment Fund objects are for the purchase of cardiology equipment in the county of Pembrokeshire.

## b. Analysis of restricted fund movements

|                                    | Balance<br>1 April<br>2019<br>£000 | Income<br>£000 | Expenditure<br>£000 | Losses<br>£000 | Balance<br>31 March<br>2020<br>£000 |
|------------------------------------|------------------------------------|----------------|---------------------|----------------|-------------------------------------|
| Carmarthenshire Locality Funds     | 852                                | 110            | (185)               | (33)           | 744                                 |
| Ceredigion Locality Funds          | 1,557                              | 928            | (765)               | (62)           | 1,658                               |
| Pembrokeshire Locality Funds       | 382                                | 254            | (355)               | (11)           | 270                                 |
| Pembrokeshire Cardiology Equipment | 259                                | 7              | (232)               | (8)            | 26                                  |
|                                    | <b>3,050</b>                       | <b>1,299</b>   | <b>(1,537)</b>      | <b>(114)</b>   | <b>2,698</b>                        |

The locality funds is a collection of restricted funds which have distinct restrictions imposed on the charity. Within Carmarthenshire locality there are 32 restricted funds, in Ceredigion there are 22 restricted funds and in Pembrokeshire there are 29 restricted funds.

The Pembrokeshire Cardiology Equipment restricted fund is income generated from the Pembrokeshire Cardiology Equipment permanent endowment fund and is restricted for the purpose of purchasing cardiology equipment for Pembrokeshire.

## c. Analysis of unrestricted and material designated fund movements

|                                | Balance<br>1 April<br>2019<br>£000 | Income<br>£000 | Expenditure<br>£000 | Losses<br>£000 | Balance<br>31 March<br>2020<br>£000 |
|--------------------------------|------------------------------------|----------------|---------------------|----------------|-------------------------------------|
| Hywel Dda General Funds        | 140                                | 61             | (66)                | (4)            | 131                                 |
| Carmarthenshire Locality Funds | 1,740                              | 437            | (416)               | (72)           | 1,689                               |
| Ceredigion Locality Funds      | 816                                | 347            | (440)               | (36)           | 687                                 |
| Pembrokeshire Locality Funds   | 933                                | (88)           | (358)               | (33)           | 454                                 |
|                                | <b>3,629</b>                       | <b>757</b>     | <b>(1,280)</b>      | <b>(145)</b>   | <b>2,961</b>                        |

The Charity does not hold material funds for the general purpose of the whole Charity. Most unrestricted funds have been earmarked and designated for a specific purpose within the Charity area.

For presentation the designations have been grouped and reported per locality.

Within the charity there are 78 Carmarthenshire designated funds, 38 Ceredigion designated funds and 30 Pembrokeshire designated funds and 12 Hywel Dda designated funds.

## 20. Total return on investment

On 4 March 2014, the Corporate Trustee made a resolution under section 104A(2) of the Charities Act 2011 to adopt a total return on investment approach to the Pembrokeshire Cardiology Equipment fund and the FE Smith Legacy fund. The Corporate Trustee identified the value of the gifts of permanent endowment received since the fund was established to that date. This set the baseline value of the gift component of the endowment to which any subsequent gifts of endowment are added. The difference between the total of endowment funds as at 31 March 2015 and the value of the gift component represented the opening balance of unapplied total return.

The power of total return permits the Corporate Trustee to invest permanently endowed funds to maximise total return and to apply an appropriate portion of the unapplied total return to income each year.

Until the power is exercised to transfer a portion of unapplied total return to income, the unapplied total return remains invested as part of the permanent endowment. The power allows the trustees to decide in each year how much of the unapplied total return is transferred to income funds and so available for expenditure. As at the balance sheet date the Corporate Trustee had not made any resolutions to pass any part of the unapplied total return to income funds to be spent.

|  | Trust for<br>Investment<br>£000 | Unapplied<br>total return<br>£000 | Total<br>endowment<br>£000 |
|--|---------------------------------|-----------------------------------|----------------------------|
| <b>At beginning of the reporting period</b>            |                                 |                                   |                            |
| Gift component of the permanent endowment              | 1,505                           | 0                                 | 1,505                      |
| Unapplied total return (Re-stated)                     | 0                               | 612                               | 612                        |
| <b>Total</b>   | <b>1,505</b>                    | <b>612</b>                        | <b>2,117</b>               |
| <b>Movements in the reporting period</b>               |                                 |                                   |                            |
| Investment return: realised and unrealised<br>(losses) | 0                               | (13)                              | (13)                       |
| Less: Investment management costs                      | 0                               | (12)                              | (12)                       |
| <b>Net movement in the reporting period</b>            | <b>0</b>                        | <b>(25)</b>                       | <b>(25)</b>                |
| <b>At end of the reporting period</b>                  |                                 |                                   |                            |
| Gift component of the permanent endowment              | 1,505                           | 0                                 | 1,505                      |
| Unapplied total return                                 | 0                               | 587                               | 587                        |
| <b>Total</b>   | <b>1,505</b>                    | <b>587</b>                        | <b>2,092</b>               |

**Note** - Rees Eirwyn Evans endowment doesn't form part of the Return on Investment calculation above

## 21. Post Balance Sheet Events

### COVID - 19

The need to plan and response to the COVID-19 pandemic has had a significant impact on the Charity, LHB, wider NHS and society as a whole.

It has required a dynamic response which has presented a number of opportunities in addition to the risks. The need to respond and recover from the pandemic will be with the Charity and wider society throughout 2020/21 and beyond. The Charity's Governance Framework will need to consider and respond to this need.

As a member of the NHS Charities Together Funds, Hywel Dda University Health Board Charity received a grant from NHS Charities Together Fund of £0.155m, representing stage 1 of a 3 stage grant specifically relating to COVID-19. A restricted fund has been set up for this grant in accordance with the specific terms imposed by NHS Charities Together as part of the grant award.

As the initial wave of COVID-19 infections has slowed and lockdown restrictions have eased, stock market have regained some of the losses sustained during the last week in March. As at 30th June 2020, the market value of the investment portfolio had increased to £7.811m producing a gross return of 13% against a benchmark of 12.5%.

## **STATEMENT OF TRUSTEE'S RESPONSIBILITIES**

### **IN RESPECT OF THE ACCOUNTS**

The law applicable to charities in England and Wales requires the trustee(s) to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Corporate Trustee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 charity will continue in operation.

The Corporate Trustee is responsible for keeping accounting records which disclose with reasonable accuracy financial position of the charity and which enable them to ascertain 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 and the provisions of the trust deed. The Corporate Trustee is responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**By order of the trustees**

**Signed:**

**Chair of the Corporate Trustee**

**Miss Maria Battle**

**Financial Trustee Representative**

**Mr Huw Thomas**



# **The independent auditor's report of the Auditor General for Wales to the trustee of Hywel Dda Health Charities**

## **Report on the audit of the financial statements**

### **Opinion**

I have audited the financial statements of Hywel Dda Health Charities for the year ended 31 March 2020 under the Charities Act 2011. These comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes, 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 my opinion the financial statements:

- give a true and fair view of the state of affairs of the charity as at 31 March 2020 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 Charities Act 2011.

### **Basis for opinion**

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)). My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion. Page 11 of 16 - Audit of Accounts Report – Hywel Dda Health Charities.

### **Conclusions relating to going concern**

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

## **Report on other requirements**

### **Other information**

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The trustees are responsible for the other information in the annual report and accounts. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

### **Matters on which I report by exception**

I have nothing to report in respect of the following matters where the Charities Act 2011 requires me to report to you if, in my opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report;
- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all of the information and explanations I require for my audit.

## **Responsibilities**

### **Responsibilities of the trustees for the financial statements**

As explained more fully in the statement of trustees responsibilities set out on page 19, the trustees are responsible for preparing the financial statements in accordance with the Charities Act 2011, for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

### **Auditor's responsibilities for the audit of the financial statements**

I have been appointed as auditor under section 150 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

My 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 my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it

exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

Adrian Crompton  
Auditor General for Wales  
Date: 3 December 2020

24 Cathedral Road  
Cardiff  
CF11 9LJ

## Audit of Accounts Report – Hywel Dda Health Charities

Audit year: 2019-20

Date issued: November 2020

Document reference: 2131A2020-21

This document has been prepared as part of work performed in accordance with statutory functions.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000.

The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and the Wales Audit Office are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at [infoofficer@audit.wales](mailto:infoofficer@audit.wales).

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

# Contents

We intend to issue an unqualified audit report on your Accounts. There are some minor issues to report to you prior to their approval.

## Audit of Accounts Report

|   |    |
|---|----|
| Introduction                                | 4  |
| Impact of COVID-19 on this year's audit     | 4  |
| Proposed audit opinion                      | 5  |
| Significant issues arising from the audit   | 6  |
| Recommendations                             | 6  |
| Appendices                                  |    |
| Appendix 1 – Final Letter of Representation | 7  |
| Appendix 2 – Proposed audit report          | 10 |
| Appendix 3 – Summary of corrections made    | 13 |



# Audit of Accounts Report

## Introduction

- 1 We summarise the main findings from our audit of your 2019-20 annual report and accounts in this report.
- 2 We have already discussed these issues with the senior officers of the Hywel Dda Finance Team.
- 3 Auditors can never give complete assurance that accounts are correctly stated. Instead, we work to a level of 'materiality'. This level of materiality is set to try to identify and correct misstatements that might otherwise cause a user of the accounts into being misled.
- 4 We set this level at £56,500 for this year's audit.
- 5 There are some areas of the accounts that may be of more importance to the reader and we have set a lower materiality level for these, as follows:
  - Related Parties Individuals £10,000
  - Related Parties Other Bodies £50,000
- 6 We have now substantially completed this year's audit.
- 7 In our professional view, we have complied with the ethical standards that apply to our work; remain independent of yourselves; and, our objectivity has not been compromised in any way. There are no relationships between ourselves and yourselves that we believe could undermine our objectivity and independence.

## Impact of COVID-19 on this year's audit

- 8 The COVID-19 pandemic has had a significant impact on all aspects of our society and continues to do so. You are required by law to prepare accounts and it is of considerable testament to the commitment of your accounts team that you have succeeded in doing so this year in the face of the challenges posed by this pandemic. We are extremely grateful to the professionalism of the team in supporting us to complete our audit in such difficult circumstances.
- 9 The pandemic has unsurprisingly affected our audit and we summarise in **Exhibit 1** the main impacts. Other than where we specifically make recommendations, the detail in **Exhibit 1** is provided for information purposes only to help you understand the impact of the COVID-19 pandemic on this year's audit process.

**Exhibit 1 – impact of COVID-19 on this year’s audit**

|                              |  |
|------------------------------|--|
| <b>Timetable</b>             | <ul style="list-style-type: none"><li>• COVID-19 did not significantly impact on the timetable for this year’s audit of the Funds Held on Trust accounts and the timetable is broadly in line with previous years.</li><li>• We received the draft accounts on 11 September 2020.</li><li>• We expect your audit report to be signed on 3 December 2020.</li></ul> |
| <b>Electronic signatures</b> | If still necessary at the time of approval and signing, we will accept electronic signatures and electronic transfer of files.   |
| <b>Audit evidence</b>        | As in previous years, we received most of the audit evidence in electronic format. We have used various techniques to ensure its validity. Where we have been unable to obtain access to paper documents, we have devised alternative audit methodologies to obtain sufficient audit evidence.   |

- 10 We will be reviewing what we have learned for our audit process from the COVID-19 pandemic and whether there are innovative practices that we might adopt in the future to enhance that process. We will work with the Health Board and other organisations to learn lessons and continue to identify more effective ways of working in the future.

**Proposed audit opinion**

- 11 We intend to issue an unqualified audit opinion on this year’s accounts once you have provided us with a Letter of Representation based on that set out in **Appendix 1**.
- 12 We issue a ‘qualified’ audit opinion where we have material concerns about some aspects of your accounts; otherwise we issue an unqualified opinion.
- 13 Our proposed audit report is set out in **Appendix 2**.

## Significant issues arising from the audit

### Uncorrected misstatements

- 14 There are no misstatements identified in the accounts, which remain uncorrected.

### Corrected misstatements

- 15 There were some minor misstatements in the accounts that have now been corrected by management. A summary of these is set out with explanations in **Appendix 3**.

### Other significant issues arising from the audit

- 16 In the course of the audit, we consider a number of matters relating to the accounts and report any significant issues arising to you. There were no issue arising in these areas this year.

## Recommendations

- 17 There are no recommendations arising from our audit.

# Appendix 1

## Final Letter of Representation

### AUDITED BODY LETTER HEAD

Auditor General for Wales

Audit Wales

24 Cathedral Road

Cardiff

CF11 9LJ

30 November 2020

## Representations regarding the 2019-20 financial statements

This letter is provided in connection with your audit of the financial statements of Hywel Dda Health Charities for the year ended 31 March 2020 for the purpose of expressing an opinion on their truth and fairness and their proper preparation.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

## Management representations

### Responsibilities

We have fulfilled our responsibilities for:

- the preparation of the financial statements in accordance with legislative requirements and Charities Act 2011 and the 2019 Charities SoRP (FRS102); in particular, the financial statements give a true and fair view in accordance therewith; and
- the design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

### Information provided

We have provided you with:

- Full access to:
  - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
  - additional information that you have requested from us for the purpose of the audit; and

- unrestricted access to staff from whom you determined it necessary to obtain audit evidence.
- The results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- Our knowledge of fraud or suspected fraud that we are aware of and that affects Hywel Dda Health Charities and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements.
- Our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others.
- Our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- The identity of all related parties and all the related party relationships and transactions of which we are aware.

## Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

Significant assumptions used in making accounting estimates, including those measured at fair value, are reasonable.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. There are no uncorrected misstatements in the financial statements.

**Representations by those charged with governance**

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by the Charitable Funds Committee on 30 November 2020.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:  
Officer who signs on behalf of management

Date:

Signed by:  
Chairman of Charitable Funds  
Committee on behalf of those charged  
with governance

Date:



# Appendix 2

## Proposed Audit Report

### The independent auditor's report of the Auditor General for Wales to the trustee of Hywel Dda Health Charities

#### Report on the audit of the financial statements

##### Opinion

I have audited the financial statements of Hywel Dda Health Charities for the year ended 31 March 2020 under the Charities Act 2011. These comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes, 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 my opinion the financial statements:

- give a true and fair view of the state of affairs of the charity as at 31 March 2020 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 Charities Act 2011.

##### Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)). My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## Conclusions relating to going concern

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustee has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

## Report on other requirements

### Other information

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The trustee is responsible for the other information in the annual report and accounts. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

### Matters on which I report by exception

I have nothing to report in respect of the following matters where the Charities Act 2011 requires me to report to you if, in my opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report;
- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all of the information and explanations I require for my audit.

## Responsibilities

### Responsibilities of the trustee for the financial statements

As explained more fully in the statement of trustee responsibilities set out on page 19, the trustee is responsible for preparing the financial statements in accordance with the Charities Act 2011, for being satisfied that they 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 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 deemed inappropriate.

### Auditor's responsibilities for the audit of the financial statements

I have been appointed as auditor under section 150 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

My 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 my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Adrian Crompton  
Auditor General for Wales  
3 December 2020

24 Cathedral Road  
Cardiff  
CF11 9LJ

# Appendix 3

## Summary of corrections made

During our audit we identified the following misstatements that have been corrected by management, but which we consider should be drawn to your attention due to their relevance to your responsibilities over the financial reporting process.

Exhibit 2: summary of corrections made

| Value of correction | Nature of correction  | Reason for correction  |
|---------------------|---|--|
| £359,000            | <p>Note 17 Reconciliation of net income / expenditure to net cash flow from operating activities was amended as follows:</p> <ul style="list-style-type: none"><li>• Net income / (expenditure) (per Statement of Financial Activities – increased by (£359,000) to (£1.045 million).</li><li>• Net cash used in / (provided by) operating activities – reduced by £359,000 resulting in a revised total of (£18,000).</li></ul> <p>This was a presentational amendment that did not have an impact on the change in cash and cash equivalents on the Cashflow Statement.</p> | To ensure accuracy and completeness of the financial statements. |
| £359,000            | <p>Cashflow Statement was amended as follows:</p> <ul style="list-style-type: none"><li>• Net cash used in / (provided by) operating activities – reduced by £359,000 resulting in a revised total of (£18,000) from Note 17.</li><li>• Proceeds / (loss) from the sale of investments – reduced by £359,000 to £2,000.</li><li>• Net cash provided by investing activities was therefore amended to £319,000.</li></ul> <p>This was a presentational amendment that did not have an</p>  | To ensure accuracy and completeness of the financial statements. |

| Value of correction | Nature of correction  | Reason for correction  |
|---------------------|---|--|
|                     | impact on the change in cash and cash equivalents on the Cashflow Statement.  |  |
| <b>£96,000</b>      | <p>Note 20 Total return on investment was amended as follows:</p> <ul style="list-style-type: none"> <li>Investment return: realised and unrealised (losses) reduced by £96,000 to £13,000</li> </ul> <p>Total endowment remained unchanged at £2,092,000.</p>  | To ensure accuracy and completeness of the financial statements.               |
| <b>N/A</b>          | <p>A small number of other less significant amendments were made to the financial statements. We have not listed all of these items as they relate to either revisions in disclosures of information, reclassifications between headings or prior-year comparatives, or the amounts involved are trivial. These amendments had no impact on net expenditure or net worth.</p> | To ensure consistency of the accounts, agreement to supporting working papers. |





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We welcome correspondence and  
telephone calls in Welsh and English.  
Rydym yn croesawu gohebiaeth a  
galwadau ffôn yn Gymraeg a Saesneg.