LANCASHIRE CARE NHS FOUNDATION TRUST CHARITY
AND OTHER RELATED CHARITIES

CHARITY REGISTRATION NO. 1099568

ANNUAL ACCOUNTS FOR THE YEAR
ENDED 31 MARCH 2018
Independent Examiner's Report to the Trustees of Lancashire Care NHS Foundation Trust Charity and other related Charities

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2018 which are set out on pages 2 to 10.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Tracey Johnson FCA DChA
MHA Moore and Smalley
Richard House
Winckley Square
Preston
PR1 3HP

Date 25 March 2018
Lancashire Care NHS Foundation Trust Charity and Other Related Charities Statement of Financial Activities for the year ended 31 March 2018

<table>
<thead>
<tr>
<th>Note</th>
<th>Unrestricted Funds 2018 £</th>
<th>Restricted Funds 2018 £</th>
<th>Total Funds 2018 £</th>
<th>Total Funds 2017 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income from:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations and legacies</td>
<td>2</td>
<td>752</td>
<td>28,880</td>
<td>29,642</td>
</tr>
<tr>
<td>Charitable activities</td>
<td>3</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other trading activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Fundraising events</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investments</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>866</td>
<td>30,973</td>
<td>31,839</td>
<td>26,228</td>
</tr>
<tr>
<td>Expenditure on:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charitable activities</td>
<td>5</td>
<td>9,131</td>
<td>82,222</td>
<td>91,353</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>9,131</td>
<td>82,222</td>
<td>91,353</td>
<td>87,687</td>
</tr>
<tr>
<td>Net income/(expenditure) before other recognised gains/(losses)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(8,265)</td>
<td>(51,249)</td>
<td>(59,514)</td>
<td>(61,459)</td>
<td></td>
</tr>
<tr>
<td>Gains/(losses) on investment assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Net income/(expenditure)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(8,265)</td>
<td>(51,249)</td>
<td>(59,514)</td>
<td>(61,459)</td>
<td></td>
</tr>
<tr>
<td>Transfers between funds</td>
<td>10</td>
<td>(710)</td>
<td>710</td>
<td>0</td>
</tr>
<tr>
<td>Net movement in funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(8,975)</td>
<td>(50,539)</td>
<td>(59,514)</td>
<td>(61,459)</td>
<td></td>
</tr>
<tr>
<td>Reconciliation of funds:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total funds brought forward 31 March 2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22,832</td>
<td>267,206</td>
<td>290,038</td>
<td>351,497</td>
<td></td>
</tr>
<tr>
<td>Total funds carried forward 31 March 2018</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13,857</td>
<td>216,667</td>
<td>230,524</td>
<td>290,038</td>
<td></td>
</tr>
</tbody>
</table>
Lancashire Care NHS Foundation Trust Charity and Other Related Charities Balance Sheet
as at 31 March 2018

<table>
<thead>
<tr>
<th>Note</th>
<th>Unrestricted Funds 2018 £</th>
<th>Restricted Funds 2018 £</th>
<th>Total Funds 2018 £</th>
<th>Total Funds 2017 £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current assets:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>7</td>
<td>0</td>
<td>155</td>
<td>155</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>8</td>
<td>14,041</td>
<td>220,812</td>
<td>234,853</td>
</tr>
<tr>
<td><strong>Total Current assets</strong></td>
<td></td>
<td></td>
<td>14,041</td>
<td>220,967</td>
</tr>
<tr>
<td><strong>Liabilities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creditors falling due within one year</td>
<td>9</td>
<td>(184)</td>
<td>(4,300)</td>
<td>(4,484)</td>
</tr>
<tr>
<td><strong>Net Current assets</strong></td>
<td></td>
<td></td>
<td>13,857</td>
<td>216,667</td>
</tr>
<tr>
<td><strong>Total assets less current liabilities</strong></td>
<td></td>
<td></td>
<td>13,857</td>
<td>216,667</td>
</tr>
<tr>
<td><strong>Net assets</strong></td>
<td></td>
<td></td>
<td>13,857</td>
<td>216,667</td>
</tr>
<tr>
<td><strong>The funds of the charity:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted income funds</td>
<td>13</td>
<td>0</td>
<td>216,667</td>
<td>216,667</td>
</tr>
<tr>
<td>Unrestricted income funds:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- General Funds</td>
<td>13</td>
<td>6,780</td>
<td>0</td>
<td>6,780</td>
</tr>
<tr>
<td>- Designated Funds</td>
<td></td>
<td>7,077</td>
<td>0</td>
<td>7,077</td>
</tr>
<tr>
<td><strong>Total charity funds</strong></td>
<td></td>
<td></td>
<td>13,857</td>
<td>216,667</td>
</tr>
</tbody>
</table>

The notes on pages 4 to 10 form part of these accounts.

Signed: 
Trustee of Lancashire Care NHS Foundation Trust Charity and Other Related Charities

Date: 23 October 2018
1. Accounting Policies

(a) Accounting convention

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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, the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015. The financial statements have been prepared under the historical cost convention.

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 the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published 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 charity constitutes a public benefit entity as defined by FRS 102.

(b) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(c) Funds structure

Where there is a legal restriction on the purpose to which a fund may be allocated the fund is classified either as an endowment fund (where the donor has expressly provided that only the income of the fund may be expended) or as a restricted income fund (where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose) or as an unrestricted fund (where the donor has not specified a charitable purpose) where the donation will be expended at the trustees discretion in accordance with the objects of the charitable trust. The charity currently has no endowment income funds.

Unrestricted income funds which are sub analysed between designated funds where the trustees have set aside amounts to be used for specific purposes, often reflecting the non binding wishes of the donors and unrestricted funds which are applicable for any purpose of the charity. The trustee is responsible for administering the funds together with those one other NHS body. To clarify the reporting of the funds the trustee has designated the funds for each of the two trusts within the group registration.
(d) Income

All income is recognised once the charity has entitlement to the resources and it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

(e) Income from legacies

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

(f) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the charity to the expenditure.

(g) Irrecoverable VAT

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

(h) Allocation of support and governance costs

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs attributable to ensuring the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination together with an apportionment of overhead and support costs. Management costs have been allocated to the charitable fund in a manner agreed by the trustees. The allocation of support and governance costs is analysed within the notes to the accounts.

(i) Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs.
(j) Fixed assets

The charitable funds held no fixed assets as at 31 March 2018.

(k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(l) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

(m) Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest of the charity after deducting all of its liabilities.

(n) Reserves policy

The Charity generally expects to spend its resources in a timely manner, at the same level as income is received taking one year with another. This expectation is monitored and where income is seen to be significantly exceeding expenditure action will be taken to expend in accordance with the Charity's objectives.

Compliance with the Charity's Reserves policy is evidenced by an excess of expenditure over income this reporting period.

(o) Fixed asset investments

The charitable funds held no fixed asset investments as at 31 March 2018.

(p) Pensions

The charity has no employees and as such has no liability for pension contributions.
2. Analysis of donations and legacies

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>2017/18</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Donations from individuals</td>
<td>25</td>
<td>9,434</td>
<td>9,459</td>
<td>19,071</td>
</tr>
<tr>
<td>Legacies</td>
<td>407</td>
<td>10,000</td>
<td>10,407</td>
<td>1,000</td>
</tr>
<tr>
<td>Income transferred from Southport &amp; Ormskirk Hospital NHS Trust</td>
<td>0</td>
<td>9,776</td>
<td>9,776</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>432</td>
<td>29,210</td>
<td>29,642</td>
<td>20,071</td>
</tr>
</tbody>
</table>

During 2016/17, £5,480 of the £20,071 total above was unrestricted income, and £14,591 was restricted income.

3. Analysis of income from charitable activities

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>2017/18</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Other income</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>320</td>
</tr>
<tr>
<td>Total</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>320</td>
</tr>
</tbody>
</table>

During 2016/17, all the £320 total above was unrestricted income, and no value was reported as restricted income.

4. Allocation of governance and other support costs

<table>
<thead>
<tr>
<th></th>
<th>Governance</th>
<th>Support Costs</th>
<th>2017/18</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Financial administration</td>
<td>4,858</td>
<td>10,916</td>
<td>15,774</td>
<td>15,619</td>
</tr>
<tr>
<td>Independent Examiners Fee</td>
<td>1,206</td>
<td>0</td>
<td>1,206</td>
<td>1,170</td>
</tr>
<tr>
<td>Total</td>
<td>6,064</td>
<td>10,916</td>
<td>16,980</td>
<td>16,789</td>
</tr>
</tbody>
</table>

The financial administration costs in support of governance have been charged to the charity by the Lancashire Care NHS Foundation Trust on the basis of time spent. These costs have been allocated between governance and the administration of charitable activities which is analysed in note 5. The charge for the independent examination has been wholly allocated to governance costs.

The total support cost attributable to charitable activities is then apportioned pro rata to the total of the direct charitable costs as detailed in note 5 below.

5. Analysis of charitable expenditure in furtherance of charity's objectives.

The charity expended resources in accordance with the objects of the charity (see below).

<table>
<thead>
<tr>
<th></th>
<th>Direct Charitable Costs</th>
<th>Support &amp; Governance Costs</th>
<th>2017/18</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Fundraising events</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>124</td>
</tr>
<tr>
<td>Staff welfare and amenities</td>
<td>2,606</td>
<td>595</td>
<td>3,201</td>
<td>1,137</td>
</tr>
<tr>
<td>Staff education, training and development</td>
<td>8,447</td>
<td>1,929</td>
<td>10,376</td>
<td>2,721</td>
</tr>
<tr>
<td>Patient welfare and amenities</td>
<td>60,090</td>
<td>13,719</td>
<td>73,809</td>
<td>71,338</td>
</tr>
<tr>
<td>Other expenditure</td>
<td>3,230</td>
<td>737</td>
<td>3,987</td>
<td>12,308</td>
</tr>
<tr>
<td>Total</td>
<td>74,373</td>
<td>16,980</td>
<td>91,353</td>
<td>87,688</td>
</tr>
</tbody>
</table>

In 2017/18 the expenditure on charitable activities was £91,353 of which £9,131 (2016/17: £13,289) was expenditure from unrestricted funds and £82,222 (2016/17: £74,398) was expenditure from restricted funds.
6. **Independent Examiner’s remuneration**

The independent examiners have charged the charity with a fee of £1,206 for 2017/18 (2016/17 £1,170). This is related solely to the annual independent review with no other additional work being undertaken.

7. **Debtors under 1 year**

<table>
<thead>
<tr>
<th></th>
<th>2017/18</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other debtors</td>
<td>155</td>
<td>470</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>155</td>
<td>470</td>
</tr>
</tbody>
</table>

During 2016/17, £30 of the £470 total above related to unrestricted funds, and £440 related to restricted funds.

8. **Cash**

<table>
<thead>
<tr>
<th></th>
<th>2017/18</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash at bank</td>
<td>234,853</td>
<td>294,629</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>234,853</td>
<td>294,629</td>
</tr>
</tbody>
</table>

During 2016/17, £23,072 of the £294,629 total above related to unrestricted funds, and £271,557 related to restricted funds.

9. **Creditors under 1 year**

<table>
<thead>
<tr>
<th></th>
<th>2017/18</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accruals</td>
<td>(4,484)</td>
<td>(5,061)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>(4,484)</td>
<td>(5,061)</td>
</tr>
</tbody>
</table>

During 2016/17, £270 of the £5,061 total above related to unrestricted funds, and £4,791 related to restricted funds.

10. **Transfers between funds**

Within the year there were net transfers from unrestricted funds to restricted funds totalling £710 (2016/17 transfers from restricted funds to unrestricted funds totalling £660), see note 13.

11. **Analysis of charitable funds**

The registration embraces only one NHS body charity. The objects of the registration is to support any charitable purpose relating to the NHS. The charity has its own specific objects under this umbrella, see below:

*Lancashire Care NHS Foundation Trust Charity and other related charities*

"For any charitable purpose or purposes relating to the National Health Service"

12. **Related party transactions**

The Corporate Trustee did not pay expenses to any member of the Lancashire Care NHS Foundation Trust Board nor to any member of the Trustee Committee and members did not receive any honoraria or remuneration from charitable funds in the year.
### LANCASTHER CARE NHS FOUNDATION TRUST

#### 13. Analysis of Restricted Funds

<table>
<thead>
<tr>
<th>Description</th>
<th>Opening balance</th>
<th>Income</th>
<th>Expenditure</th>
<th>Transfers</th>
<th>Closing Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1 April 2017</td>
<td></td>
<td></td>
<td></td>
<td>31 March 2018</td>
</tr>
<tr>
<td>BGH Mental Illness Unit</td>
<td>397</td>
<td>1</td>
<td>-29</td>
<td>20</td>
<td>389</td>
</tr>
<tr>
<td>John G Watson (Legacy)</td>
<td>1,787</td>
<td>1</td>
<td>-575</td>
<td>-1,213</td>
<td>0</td>
</tr>
<tr>
<td>Mental Health Helpline Fund</td>
<td>574</td>
<td>1</td>
<td>-40</td>
<td>0</td>
<td>535</td>
</tr>
<tr>
<td>Harbour - OA Wards</td>
<td>2,342</td>
<td>4,193</td>
<td>-2,458</td>
<td>0</td>
<td>4,077</td>
</tr>
<tr>
<td>Harbour - Adult Wards</td>
<td>2,052</td>
<td>6,591</td>
<td>-90</td>
<td>0</td>
<td>8,553</td>
</tr>
<tr>
<td>Star Wards Fund</td>
<td>820</td>
<td>0</td>
<td>-800</td>
<td>-20</td>
<td>0</td>
</tr>
<tr>
<td>Speech &amp; Language Therapy</td>
<td>18,288</td>
<td>21</td>
<td>-2,933</td>
<td>0</td>
<td>15,376</td>
</tr>
<tr>
<td>Pendle Adult Dev Centre</td>
<td>76</td>
<td>0</td>
<td>-4</td>
<td>0</td>
<td>72</td>
</tr>
<tr>
<td>Stroke Unit</td>
<td>666</td>
<td>1</td>
<td>-47</td>
<td>0</td>
<td>620</td>
</tr>
<tr>
<td>Ribble Valley Locality Fund</td>
<td>766</td>
<td>1</td>
<td>-53</td>
<td>0</td>
<td>714</td>
</tr>
<tr>
<td>Hyndburn &amp; Ribble Valley PCT</td>
<td>1,512</td>
<td>2</td>
<td>-106</td>
<td>0</td>
<td>1,408</td>
</tr>
<tr>
<td>East Lanc District Nurses Fund</td>
<td>1,486</td>
<td>452</td>
<td>-19</td>
<td>0</td>
<td>1,919</td>
</tr>
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<td>C&amp;S &amp; R Localities District Nurses</td>
<td>5,831</td>
<td>7</td>
<td>-407</td>
<td>0</td>
<td>5,421</td>
</tr>
<tr>
<td>Dept Genito Urinary Medicine</td>
<td>666</td>
<td>0</td>
<td>-566</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Longridge Hospital</td>
<td>182,179</td>
<td>171</td>
<td>-59,880</td>
<td>0</td>
<td>122,370</td>
</tr>
<tr>
<td>Preston Diabetic Centre</td>
<td>0</td>
<td>601</td>
<td>-211</td>
<td>0</td>
<td>390</td>
</tr>
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<td>Rheumatology Pat &amp; Staff Fund</td>
<td>807</td>
<td>1</td>
<td>-56</td>
<td>0</td>
<td>762</td>
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<td>24,235</td>
<td>3,205</td>
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<td>0</td>
<td>25,607</td>
</tr>
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<td>Comm Restart - Cedar Crescent</td>
<td>915</td>
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<td>0</td>
<td>0</td>
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<tr>
<td>Comm Restart - Willow Lane</td>
<td>666</td>
<td>0</td>
<td>-410</td>
<td>0</td>
<td>240</td>
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<tr>
<td>Comm Restart - Wordsworth Terr</td>
<td>654</td>
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<td>-654</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Comm Restart - East Lancs</td>
<td>3,633</td>
<td>3</td>
<td>-2,040</td>
<td>1,213</td>
<td>2,809</td>
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<tr>
<td>LMH Staff Amenities</td>
<td>161</td>
<td>0</td>
<td>-11</td>
<td>0</td>
<td>150</td>
</tr>
<tr>
<td>The Apple Tree Café - Orchard</td>
<td>1,022</td>
<td>1</td>
<td>-71</td>
<td>0</td>
<td>952</td>
</tr>
<tr>
<td>Smith Prize</td>
<td>205</td>
<td>0</td>
<td>-14</td>
<td>0</td>
<td>191</td>
</tr>
<tr>
<td>Lancaster Unit</td>
<td>2,537</td>
<td>3</td>
<td>-271</td>
<td>0</td>
<td>2,269</td>
</tr>
<tr>
<td>Tarnbrook Workers Co-op</td>
<td>171</td>
<td>0</td>
<td>-171</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Grow Your Own Fund</td>
<td>4,757</td>
<td>2,961</td>
<td>-5,501</td>
<td>0</td>
<td>2,107</td>
</tr>
<tr>
<td>LCFT Patient Fund</td>
<td>2,315</td>
<td>1,098</td>
<td>-1,800</td>
<td>0</td>
<td>3,231</td>
</tr>
<tr>
<td>LCFT OAMH Services - Patients</td>
<td>3,568</td>
<td>4</td>
<td>-330</td>
<td>0</td>
<td>3,242</td>
</tr>
<tr>
<td>LCFT OAMH Services - Staff</td>
<td>2,138</td>
<td>2</td>
<td>-1,086</td>
<td>0</td>
<td>1,041</td>
</tr>
<tr>
<td>COPD Team Fund</td>
<td>0</td>
<td>1,878</td>
<td>-54</td>
<td>710</td>
<td>2,534</td>
</tr>
<tr>
<td>Selton Community Fund</td>
<td>0</td>
<td>4,776</td>
<td>-47</td>
<td>0</td>
<td>4,729</td>
</tr>
<tr>
<td>West Lancs PCT - 23 Green Lane</td>
<td>0</td>
<td>5,000</td>
<td>-49</td>
<td>0</td>
<td>4,951</td>
</tr>
<tr>
<td><strong>Total Restricted Funds</strong></td>
<td>267,206</td>
<td>30,973</td>
<td>-82,222</td>
<td>710</td>
<td>216,667</td>
</tr>
<tr>
<td><strong>General Income Funds</strong></td>
<td>19,340</td>
<td>546</td>
<td>-7,396</td>
<td>-5,710</td>
<td>6,780</td>
</tr>
<tr>
<td><strong>Designated Fund - Harbour - OA Wards</strong></td>
<td>3,402</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3,492</td>
</tr>
<tr>
<td><strong>Designated Fund - Ashton District Nurses Fund</strong></td>
<td>0</td>
<td>320</td>
<td>-1,735</td>
<td>5,000</td>
<td>3,565</td>
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<tr>
<td><strong>Total Unrestricted Funds</strong></td>
<td>22,832</td>
<td>866</td>
<td>-9,131</td>
<td>-710</td>
<td>13,857</td>
</tr>
<tr>
<td><strong>Total Funds</strong></td>
<td>290,038</td>
<td>31,839</td>
<td>-91,353</td>
<td>0</td>
<td>230,524</td>
</tr>
</tbody>
</table>

The majority of the restricted funds held relate to income donated for use on specific wards, units or localities of the trust. At 31 March 2018 the trust held one restricted fund of significant size to disclose its nature. The fund is Longridge Hospital value of funds held £122,370 whose defined purpose is “For the care & comfort of elderly patients at Longridge Hospital.”
## LANCASHIRE CARE NHS FOUNDATION TRUST

### 14. Analysis of Restricted Funds - Previous year

<table>
<thead>
<tr>
<th>Description</th>
<th>Opening balance 1 April 2016</th>
<th>Income</th>
<th>Expenditure</th>
<th>Transfers</th>
<th>Closing Balance 31 March 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>BGH Mental Illness Unit</td>
<td>419</td>
<td>0</td>
<td>-22</td>
<td>0</td>
<td>397</td>
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<tr>
<td>BGH Ward 22</td>
<td>202</td>
<td>0</td>
<td>-2</td>
<td>-200</td>
<td>0</td>
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<tr>
<td>East Lancs MAS Patients</td>
<td>693</td>
<td>0</td>
<td>-9</td>
<td>-684</td>
<td>0</td>
</tr>
<tr>
<td>East Lancs MAS Staff</td>
<td>146</td>
<td>0</td>
<td>-2</td>
<td>-144</td>
<td>0</td>
</tr>
<tr>
<td>John G Watson (Legacy)</td>
<td>1,886</td>
<td>2</td>
<td>-101</td>
<td>0</td>
<td>1,787</td>
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<tr>
<td>Mental Health Helpline Fund</td>
<td>196</td>
<td>391</td>
<td>-13</td>
<td>0</td>
<td>574</td>
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<tr>
<td>Harbour - OA Wards</td>
<td>1,779</td>
<td>364</td>
<td>0</td>
<td>199</td>
<td>2,342</td>
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<tr>
<td>Harbour - Adult Wards</td>
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<td>1,704</td>
<td>-1,334</td>
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<td>2,052</td>
</tr>
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<td>Star Wards Fund</td>
<td>1,788</td>
<td>451</td>
<td>-1,419</td>
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<td>HIV Fund</td>
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<td>0</td>
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<td>Speech &amp; Language Therapy</td>
<td>19,318</td>
<td>19</td>
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<td>CAPERS</td>
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<tr>
<td>Pendle Adult Dev Centre</td>
<td>713</td>
<td>1</td>
<td>-702</td>
<td>64</td>
<td>76</td>
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<tr>
<td>Stroke Unit</td>
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<td>666</td>
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<tr>
<td>Sudden Infant Death Fund</td>
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<tr>
<td>Ribble Valley Locality Fund</td>
<td>808</td>
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<td>-43</td>
<td>0</td>
<td>766</td>
</tr>
<tr>
<td>Hyndburn &amp; Ribble Valley PCT</td>
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<td>2</td>
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<td>0</td>
<td>1,512</td>
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<td>Family Planning</td>
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<td>-153</td>
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<td>0</td>
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<tr>
<td>Health Education Staff Amenities</td>
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<td>-196</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Health Education</td>
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<td>-434</td>
<td>0</td>
<td>0</td>
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<td>East Lanc District Nurses Fund</td>
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<td>C&amp;SR Locality District Nurses</td>
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<td>Dept Genito Urinary Medicine</td>
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<td>1</td>
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<td>666</td>
</tr>
<tr>
<td>Longridge Hospital</td>
<td>193,283</td>
<td>189</td>
<td>-12,619</td>
<td>1,326</td>
<td>182,179</td>
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<tr>
<td>Preston Diabetic Centre</td>
<td>198</td>
<td>10</td>
<td>-200</td>
<td>-8</td>
<td>0</td>
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<td>20</td>
<td>-31,699</td>
<td>0</td>
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<td>Longridge Hospital Ward Fund</td>
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<td>6,551</td>
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<td>Comm Restart - Cedar Crescent</td>
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<td>915</td>
</tr>
<tr>
<td>Comm Restart - Willow Lane</td>
<td>103</td>
<td>0</td>
<td>-132</td>
<td>695</td>
<td>666</td>
</tr>
<tr>
<td>Comm Restart - Wordsworth Terr</td>
<td>404</td>
<td>1</td>
<td>-446</td>
<td>695</td>
<td>654</td>
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<tr>
<td>Comm Restart - East Lancs</td>
<td>3,833</td>
<td>4</td>
<td>-204</td>
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<td>3,633</td>
</tr>
<tr>
<td>Ashton Unit Daisy Bank</td>
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<td>1</td>
<td>-17</td>
<td>-1,391</td>
<td>0</td>
</tr>
<tr>
<td>Victoria House</td>
<td>549</td>
<td>0</td>
<td>-549</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>LMH Staff Amenities</td>
<td>170</td>
<td>0</td>
<td>-9</td>
<td>0</td>
<td>161</td>
</tr>
<tr>
<td>Altham Meadows - Staff</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Memory Assessment Clinic</td>
<td>361</td>
<td>0</td>
<td>-4</td>
<td>-357</td>
<td>0</td>
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<tr>
<td>The Apple Tree Café - Orchard</td>
<td>1,079</td>
<td>1</td>
<td>-58</td>
<td>0</td>
<td>1,022</td>
</tr>
<tr>
<td>Smith Prize</td>
<td>217</td>
<td>0</td>
<td>-12</td>
<td>0</td>
<td>205</td>
</tr>
<tr>
<td>Oaklands Comm Mental Health Team</td>
<td>215</td>
<td>0</td>
<td>-3</td>
<td>-212</td>
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<tr>
<td>Lancaster Unit</td>
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<td>-1,752</td>
<td>0</td>
<td>2,537</td>
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<tr>
<td>Lancaster &amp; Morecambe OA Comm Serv</td>
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<td>286</td>
<td>-445</td>
<td>-3,621</td>
<td>0</td>
</tr>
<tr>
<td>Guild Research Fund</td>
<td>723</td>
<td>1</td>
<td>-18</td>
<td>-706</td>
<td>0</td>
</tr>
<tr>
<td>Nurse Training-Mental Health</td>
<td>323</td>
<td>0</td>
<td>-4</td>
<td>-319</td>
<td>0</td>
</tr>
<tr>
<td>Tarnbrook Workers Co-Op</td>
<td>539</td>
<td>150</td>
<td>-518</td>
<td>0</td>
<td>171</td>
</tr>
<tr>
<td>Grow Your Own Fund</td>
<td>1,334</td>
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<td>-2,115</td>
<td>0</td>
<td>4,737</td>
</tr>
<tr>
<td>Consenting Adults Fund</td>
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<td>0</td>
<td>0</td>
<td>-1,326</td>
<td>0</td>
</tr>
<tr>
<td>LCFT Patient Fund</td>
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<td>2,292</td>
<td>-3,576</td>
<td>0</td>
<td>2,315</td>
</tr>
<tr>
<td>CERS Community Charitable Fund</td>
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<td>181</td>
<td>-1,736</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>LCFT OAMH Services - Patients</td>
<td>0</td>
<td>1</td>
<td>-793</td>
<td>4,360</td>
<td>3,568</td>
</tr>
<tr>
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<td>0</td>
<td>1</td>
<td>-60</td>
<td>2,197</td>
<td>2,138</td>
</tr>
<tr>
<td>Mental Health Training</td>
<td>1,178</td>
<td>1</td>
<td>-15</td>
<td>-1,164</td>
<td>0</td>
</tr>
</tbody>
</table>

| Total Restricted Funds | 323,842 | 18,422 | -74,398 | -660 | 267,206 |
| General Income Funds | 21,505 | 7,806 | -10,631 | 660 | 19,340 |
| Designated Fund - Harbour - OA Wards | 6,150 | 0 | -2,658 | 0 | 3,492 |

| Total Unrestricted Funds | 27,655 | 7,806 | -13,289 | 660 | 22,832 |
| Total Funds | 351,497 | 26,228 | -87,687 | 0 | 290,038 |

The majority of the restricted funds held relate to income donated for use on specific wards, units or localities of the trust. At 31 March 2017 the trust held one restricted fund of significant size to disclose its nature. The fund is Longridge Hospital value of funds held £182,179 whose defined purpose is “For the care & comfort of elderly patients at Longridge Hospital”.  

10
LANCASHIRE CARE NHS FOUNDATION TRUST CHARITY AND OTHER RELATED CHARITIES

CHARITY REGISTRATION NO. 1099568

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2018
Reference/Administration Details

Name
The name of the charity is the "Lancashire Care NHS Foundation Trust Charity and Other Related Charities".

Charity Registration Number
The charity holds the charity registration number 1099568.

Address
The charity address is:
Lancashire Care NHS Foundation Trust
Sceptre Point
Sceptre Way
Bamber Bridge
Preston
PR5 6AW
Tel: 01772 695 300
E-mail: lct.enquiries@lancashirecare.nhs.uk

Trustee Arrangements
The Lancashire Care NHS Foundation Trust is the Corporate Trustee of the Charity.

The Executive and Non-Executive Directors of the Trustee body at the 31 March 2018 were as follows:

<table>
<thead>
<tr>
<th>Executive</th>
<th>Non-Executive</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professor Heather Tierney-Moore</td>
<td>Mr David Eva</td>
</tr>
<tr>
<td>Chief Executive</td>
<td>Chairman</td>
</tr>
<tr>
<td>Mr William Gregory</td>
<td>Mr David Curtis</td>
</tr>
<tr>
<td>Chief Finance Officer</td>
<td></td>
</tr>
<tr>
<td>Mrs Sue Moore</td>
<td>Mr Gwynne Furlong</td>
</tr>
<tr>
<td>Chief Operating Officer</td>
<td></td>
</tr>
<tr>
<td>Professor Max Marshall</td>
<td>Mr Peter Ballard*</td>
</tr>
<tr>
<td>Medical Director</td>
<td></td>
</tr>
<tr>
<td>Mrs Denise Roach</td>
<td>Ms Julia Possener</td>
</tr>
<tr>
<td>Executive Director of Nursing &amp;</td>
<td></td>
</tr>
<tr>
<td>Quality</td>
<td></td>
</tr>
<tr>
<td>Ms Caroline Louise Dickinson</td>
<td></td>
</tr>
<tr>
<td>Mrs Isla Wilson</td>
<td></td>
</tr>
</tbody>
</table>

* Mr Peter Ballard left the trust on the 30 November 2017, this post of Non-Executive Director has not been replaced.
Bankers
The Charity's bankers are:
- NatWest
- The Royal Bank of Scotland
- Government Banking CST
  2nd Floor, 280 Bishopsgate
  London
  EC2M 4RB

Independent Examiners
The Charity's Independent Examiners are:
- MHA Moore & Smalley
- Richard House
- 9 Winckley Square
- Preston
- Lancashire
- PR1 3HP

The independent examiners have charged the charity a fee of £1,206 for 2017/18 (£1,170 2016/17).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, Governance and Management of the Charitable Funds

Trust Deed
The Charity is governed by a declaration of trust dated 19 August 2003.

The Lancashire Care NHS Foundation Trust Charity and Other Related Charities administer the individual funds of the Lancashire Care NHS Foundation Trust Charity.

Within the Charity are a number of funds relating to particular localities and departments. The charity manages spending through local fund advisers who are allocated budget to spend in accordance with agreed authorisation limits. Fund advisers manage these funds on a day-to-day basis within the standing financial instructions and standing orders and powers of delegated authority set by the Corporate Trustee. The trustees oversee the work of the fund advisers and have the power to revoke a fund adviser's remit or, subject to any specific donor restriction, direct the use to which funds are put.

The Corporate Trustee is the Lancashire Care NHS Foundation Trust (see Trustee Arrangements section for further detail). The Executive Directors and Non-Executive Directors of the Trust Board share the responsibility for ensuring that the NHS body fulfils its duties as Corporate Trustee in managing the charitable funds.
The Trust Board, on behalf of the Corporate Trustee, has delegated responsibility to manage the charitable funds to the Trustee Committee. The Chief Financial Officer of Lancashire Care NHS Foundation Trust is responsible for the day-to-day management and control of the administration of the charitable funds and reports to the Trustee Committee. The Chief Financial Officer has particular responsibility to ensure that the spending is in accordance with the objects and priorities agreed by the Trustee Committee and the Board; that the criteria for spending charitable monies are fully met; that full accounting records are maintained; and that devolved decision making or delegated arrangements are in accordance with the policies and procedures set out by the Board on behalf of the corporate trustee.

The membership of the Trustee Committee comprises all Executive and Non-Executive Directors of the Board of Directors, including the Chairman of the Board. No business shall be transacted unless at least three members are in attendance, two of whom are Non-Executive Directors of the Trust.

The Secretary to the Trustees is the Trust’s Company Secretary.

The Treasurer is the Trust’s Chief Financial Officer.

Day to day management of the charity is carried out by the officers of the Lancashire Care NHS Foundation Trust under the supervision of the Trust’s Trustee Committee, which reviews performance periodically.

The management charge levied on the Charity this year by the Lancashire Care NHS Foundation Trust was agreed with the Trustee Committee to be £16,980 (£16,788 for 2016/17).

The trustees consider the key management personnel of the charity to be the Trustees, together with the Chief Financial Officer of Lancashire Care NHS Foundation Trust. No remuneration is paid by the charity to any such individuals.

**Trustee Induction and Training**

As part of their induction programme new Executive and Non Executive Directors of Lancashire Care NHS Foundation Trust are made aware of their responsibilities as Board members of the Corporate Trustee of Lancashire Care NHS Foundation Trust Charity and Other Related Charities. This induction includes an introduction to the objectives, scope and policies for the charitable funds as well as Charity Commission information on trustee responsibilities.

**Strategic Objectives**

The trustees have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.
The charity's objectives are as follows:

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

The trustees review the aims, objectives and activities of the charity annually with operational management of the charity reviewed quarterly. The review assesses the performance of the charity over the previous year and helps ensure that our aims, objectives and activities remain focused.

There is currently one constituent member charity within the group registration. The name and individual objects are:

Lancashire Care NHS Foundation Trust Charity

"For any charitable purpose or purposes relating to the National Health Service"

Activities

The charity is largely funded by donations and/or legacies received from patients, their relatives, and the general public and other organisations. The overall strategy of the Charity is to provide support via:

- **Patients**: Purchase of small items of equipment, provision of services, and the provision of facilities not normally provided by or in addition to the normal NHS provision that are exclusively for the benefit of patients.

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

This expenditure is exclusively for the benefit of staff.

Whilst respecting the wishes of the donors, the Corporate Trustee has ultimate discretion in accepting donations, and if accepted to apply the charitable funds, in accordance with the NHS Act 1977 sections 93 and 94, where service changes have taken place or it is impractical to maintain the separate designated fund.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Relationships with Related Parties/External Bodies

The Lancashire Care NHS Foundation Trust Charity and Other Related Charities works closely with individuals within the Lancashire Care NHS Foundation Trust.
Local fund advisers within the organisation identify local priorities, which enables the charitable funds to be directed to ensure an effective contribution is made in support of their organisations.

**Review of the Finances, Activities, Achievements and Performance of the Charitable Funds**

The overriding strategy of the Lancashire Care NHS Foundation Trust Charity and Other Related Charities is to hold the trust funds upon trust and apply the income for any charitable purpose or purposes relating to the National Health Service, subject to the limitations of their individual objects.

The charity relies mainly upon the generosity of patients and their relatives and other donors who are familiar with, or have experienced the care of the participating NHS body, or who are sympathetic and generous in their support to their local NHS service.

**Statement of Financial Activities (Income and Expenditure)**

Overall the charity received £31,839 in the year to 31 March 2018. This is a small increase of £5,611 on 2016/17.

The income received came from a variety of sources including donations, income from fundraising, legacies and funds transferred from an NHS body.

There were eight receipts during the year of such materiality to be reported:

<table>
<thead>
<tr>
<th>Fund No.</th>
<th>Fund Name</th>
<th>Description</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>TB056</td>
<td>Harbour – OA Wards</td>
<td>Legacy from the late Mr B F</td>
<td>5,000</td>
</tr>
<tr>
<td>TB057</td>
<td>Harbour – Adult Wards</td>
<td>Legacy from the late Mr B F</td>
<td>5,000</td>
</tr>
<tr>
<td>TH007</td>
<td>Longridge Hospital – Ward Fund</td>
<td>Donation from Houghton’s Funeral Directors</td>
<td>654</td>
</tr>
<tr>
<td>TP034</td>
<td>Grow Your Own Fund</td>
<td>Fundraising – Just Giving</td>
<td>637</td>
</tr>
<tr>
<td>TP036</td>
<td>LCFT Patient Fund</td>
<td>Donation from Audit Comms</td>
<td>600</td>
</tr>
<tr>
<td>TP042</td>
<td>COPD Team Fund</td>
<td>Donation from Houghton’s Funeral Directors</td>
<td>1,355</td>
</tr>
<tr>
<td>TW006</td>
<td>Sefton Community Fund</td>
<td>Fund transferred from Southport &amp; Ormskirk Hospital NHS Trust</td>
<td>4,776</td>
</tr>
<tr>
<td>TW007</td>
<td>West Lancs PCT-23 Green Lane</td>
<td>Fund transferred from Southport &amp; Ormskirk Hospital NHS Trust</td>
<td>5,000</td>
</tr>
</tbody>
</table>
The total expenditure incurred by the Charity was £91,353. This is a small increase of £3,666 on 2016/17. Of this £10,916 was deemed to be general administration costs and £6,064 was expended on governance of the Charity.

In addition to the management charge as described on page 3, there were twenty six items of expenditure during the year of such materiality to be reported:

<table>
<thead>
<tr>
<th>Fund No.</th>
<th>Fund Name</th>
<th>Description</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>TA031</td>
<td>John G Watson - Legacy</td>
<td>Purchase of tools for Quarry Bank</td>
<td>505</td>
</tr>
<tr>
<td>TB056</td>
<td>Harbour - OA Wards</td>
<td>Purchase of Christmas presents for patients</td>
<td>860</td>
</tr>
<tr>
<td>TB057</td>
<td>Harbour - Adult Wards</td>
<td>Purchase of Christmas presents for patients</td>
<td>1,140</td>
</tr>
<tr>
<td>TG002</td>
<td>Speech &amp; Language Therapy</td>
<td>Room hire for speech therapy event</td>
<td>1,195</td>
</tr>
<tr>
<td>TG002</td>
<td>Speech &amp; Language Therapy</td>
<td>SLT service event at the Manchester Metropolitan University</td>
<td>500</td>
</tr>
<tr>
<td>TH002</td>
<td>Dept Genito Urinary Medicine</td>
<td>Fund transfer to Blackpool Teaching NHS Foundation Trust</td>
<td>655</td>
</tr>
<tr>
<td>TH004</td>
<td>Longridge Hospital</td>
<td>Installation of 12 visualite luxna panels</td>
<td>7,136</td>
</tr>
<tr>
<td>TH004</td>
<td>Longridge Hospital</td>
<td>Purchase of kitchen goods from Nisbets</td>
<td>580</td>
</tr>
<tr>
<td>TH004</td>
<td>Longridge Hospital</td>
<td>Purchase of falls equipment for patients at risk</td>
<td>1,788</td>
</tr>
<tr>
<td>TH004</td>
<td>Longridge Hospital</td>
<td>Purchase of 2002 Accrais Freeway Riser</td>
<td>945</td>
</tr>
<tr>
<td>TH004</td>
<td>Longridge Hospital</td>
<td>Purchase of bath hoist</td>
<td>7,019</td>
</tr>
<tr>
<td>TH004</td>
<td>Longridge Hospital</td>
<td>Equipment &amp; Software for Dementia improvement</td>
<td>21,954</td>
</tr>
<tr>
<td>TH004</td>
<td>Longridge Hospital</td>
<td>Purchase of falls sensor mats &amp; tabs</td>
<td>1,741</td>
</tr>
<tr>
<td>TH004</td>
<td>Longridge Hospital</td>
<td>Two places on the leadership in care programme</td>
<td>4,500</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Purpose</td>
<td>Amount</td>
</tr>
<tr>
<td>-------</td>
<td>--------------------------------------------------</td>
<td>-------------------------------------------------------------------------</td>
<td>--------</td>
</tr>
<tr>
<td>TH004</td>
<td>Longridge Hospital</td>
<td>Purchase of hoist &amp; scales from Prism Medical UK</td>
<td>1,770</td>
</tr>
<tr>
<td>TL003</td>
<td>Comm Restart – Cedar Crescent</td>
<td>Contribution towards the connect more peer support group</td>
<td>869</td>
</tr>
<tr>
<td>TL005</td>
<td>Comm Rehab – Wordsworth Terr</td>
<td>Purchase of activity goods for service users</td>
<td>654</td>
</tr>
<tr>
<td>TL006</td>
<td>Comm Restart – East Lancs</td>
<td>Contribution towards the Quarry Bank Community Men’s Shed Project</td>
<td>1,841</td>
</tr>
<tr>
<td>TP029</td>
<td>Lancashire Care General Fund</td>
<td>Contribution towards the first Mindfulness Conference</td>
<td>500</td>
</tr>
<tr>
<td>TP029</td>
<td>Lancashire Care General Fund</td>
<td>Contribution towards Whittingham Lives Project</td>
<td>1,000</td>
</tr>
<tr>
<td>TP029</td>
<td>Lancashire Care General Fund</td>
<td>Contribution towards the time to talk about wellbeing at work event</td>
<td>1,000</td>
</tr>
<tr>
<td>TP034</td>
<td>Grow Your Own Fund</td>
<td>Purchase of horticultural products</td>
<td>864</td>
</tr>
<tr>
<td>TP034</td>
<td>Grow Your Own Fund</td>
<td>Purchase of horticultural products</td>
<td>693</td>
</tr>
<tr>
<td>TP034</td>
<td>Grow Your Own Fund</td>
<td>Purchase of horticultural products</td>
<td>907</td>
</tr>
<tr>
<td>TP040</td>
<td>LCFT OAMH Service - Staff</td>
<td>Workshop To provide dementia-a life limiting illness</td>
<td>700</td>
</tr>
<tr>
<td>TP041</td>
<td>Ashton District Nurses Fund</td>
<td>Contribution towards meal for nursing staff</td>
<td>500</td>
</tr>
</tbody>
</table>

The remaining balance of expenditure was expended on staff welfare, education, training & development and patient welfare and amenities.

Consolidation of NHS charitable funds

NHS foundation trusts are required to consolidate their charitable funds with the NHS FT statements to produce group accounts, however, this is only required where the charitable funds held are deemed to be material. Following discussions with the trust
auditors the decision was taken not to produce group accounts on the basis of materiality.

**Future Plans**

The charity intends to continue to manage the funds in an appropriate manner. In general the charity does not actively fundraise, however, a small number of fundraising activities were held during the year to raise funds for patient welfare. The charity is essentially reliant on donations and legacies from patients, their relatives, and other donors who are sympathetic and generous in their support of the charity. Fundholders are to be encouraged to use the resources they hold in a timely manner, in accordance with the wishes of the donors.

**Balance Sheet**

At the balance sheet date the Charity held no fixed assets.

Within the assets the restricted fund debtors can be seen to have a balance of £155. This debtor relates to income owed to the charity. The creditors have a balance of £4,484. This being: £3,944 quarter 4 2017/18 management charge owed to Lancashire Care NHS Foundation Trust by the charity; £310 quarter 4 2017/18 Independent Examination Fee owed to Lancashire Care NHS Foundation Trust by the charity; £230 being three other small creditors.

**Reserves Policy**

At the balance sheet date the Charity had total reserves of £230,524, consisting of £13,857 of unrestricted funds and £216,667 of restricted funds.

The Charity generally expects to spend its resources in a timely manner, at the same level as income is received taking one year with another. This expectation is monitored and where income is seen to be significantly exceeding expenditure action will be taken to expend in accordance with the Charity's objectives.

**Investments Policy**

The Charity does not hold sufficient funds to justify investment in any form of equities.

Signed by: ____________________________
Trustee

For and on behalf of Lancashire Care NHS Foundation Trust Charity and Other Related Charities

Date: 23 October 2018
### Risk Management Statement

<table>
<thead>
<tr>
<th>RISK</th>
<th>PERSON RESPONSIBLE</th>
<th>SYSTEM / CONTROL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Financial Risk</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| 1. That expenditure is inappropriately high resulting in faster depletion of reserves than approved by trustees. | Secretary to the Trustees Treasurer | Authorisation of expenditure.  
Regular Monitoring of Performance of Funds and Reserves |
| 2. That expenditure is inappropriately low resulting in lost opportunities for charitable benefit. | Secretary to the Trustees Treasurer | Authorisation of expenditure.  
Regular Monitoring of Performance of Funds to Fund Advisors |
| 3. That expenditure is inappropriate, or inappropriately authorised or not spent for the purposes intended. | Secretary to the Trustees Treasurer | Authorisation of expenditure.  
Controls on Approval of expenditure requests. |
| 4. That income is not encouraged with the result that future expenditure is compromised. | Secretary to Trustees | Guidance on how to make donations and receive grants. |
| 5. That income is not appropriated to specific funds in accordance with the intention of the donor. | Treasurer | Procedures to identify intention of donor eg. Model Receipt. |
| 6. That donated income is not recognised when it is received. | Treasurer | Provision of adequate cashiering facilities in the Trust |
| 7. That accounting transactions are inappropriately or inadequately recorded. | Treasurer | Review of Transactions recorded and regularly reported to Fund Advisors and Trustees. |

#### Operational Risk

<p>| 1. That the charity is not operating within its objects. | Secretary to Trustees | Authorisation of Expenditure. |
| 2. That the demand for the charity’s objects or services will not be supported by public donations or other income streams in the long term. | Secretary to Trustees | Production of guidance on giving donations, marketing of the charity and production of Annual report to publicise the charity. |
| 3. Risk of financial loss/inability to replace items if the charity does not have adequate | Secretary to Trustees | Review of Insurance Arrangements on annual basis. |</p>
<table>
<thead>
<tr>
<th>Insurance cover.</th>
<th>Secretary to Trustees</th>
<th>Production of Annual report to publicise the charitable activities of the charity and production of statutory financial accounts. Provision of Internal Audit services.</th>
</tr>
</thead>
<tbody>
<tr>
<td>4. Risks relating to the public profile of the charity, including the charitable objects, the Trustees, expenditure on management and administration, fraud risk and the quality of services provided by the charity.</td>
<td>Secretary to Trustees/ Treasurer</td>
<td>Sound induction of Trustees. Availability of sources of advice on management, financial and legal issues.</td>
</tr>
<tr>
<td>5. Management or trustee risk in terms of charity sector experience and the level of involvement in the management of the charity.</td>
<td>Secretary to Trustees/ Treasurer</td>
<td>Sound induction of Trustees. Availability of sources of advice on management, financial and legal issues.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Compliance Risk</th>
<th>Treasurer</th>
<th>Monitoring of activities being undertaken by fund advisors. Provision of Specialist VAT advice.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Risk in relation to VAT, Corporate Tax and PAYE/NI from undertaking non-charitable activities.</td>
<td>Treasurer</td>
<td>Monitoring of activities being undertaken by fund advisors. Provision of Specialist VAT advice.</td>
</tr>
<tr>
<td>2. Risk in relation to contravening legislation e.g. Data Protection Act, Health Act, Human Rights, Health &amp; Safety, Employment law etc.</td>
<td>Secretary to Trustees</td>
<td>Registration for Data Protection Act, monitoring of activities being undertaken by fund advisors.</td>
</tr>
<tr>
<td>3. Financial reporting risk in terms of statutory accounts, accounting standards and SORP compliance.</td>
<td>Treasurer</td>
<td>Sound guidance on completion of statutory returns and regular updates on developments.</td>
</tr>
</tbody>
</table>