

The Annual Report and Accounts of the Charitable Trust Funds held
by the South Eastern HSC Trust
for the year ended 31 March 2011

Laid before the Northern Ireland assembly under Article 91 (5) of the
Health and Personal Social Services (NI) Order 1972 by the
Department of Health, Social Services and Public Safety.

On

15th December 2011

Annual Report of the Trustees of the Charitable Trust Funds held by the South Eastern HSC Trust for the year ended 31 March 2011

Background

Prior to 1 April 1995 the charitable funds of various organisations within the Eastern Health and Social Services Board (EHSSB) were managed by the EHSSB, as Trustee, under Article 79 of the Health and Personal Social Services Order (Northern Ireland) 1972. On 1 April 1995 these charitable funds were transferred from the Eastern Health and Social Services Board to the individual Trusts and Agency, including those of the Ulster Community and Hospitals Trust and the Down and Lisburn Trust. On 1st April 2007 both of the Trusts ceased to exist and became part of the South Eastern HSC Trust.

In order to maximise the total return from investment of the Charitable Trust funds, the Northern Ireland Health and Social Services Charities Common Investment Fund was established by an Order dated 30 March 1995, made by the Department of Health and Social Services under Section 25 of the Charities Act (Northern Ireland) 1964. The charitable funds of the South Eastern HSC Trust are invested within this Common Investment Fund. A committee is in place to manage the operations of the Common Investment Fund.

Address of Principal office

Trust Headquarters
Ulster Hospital
Upper Newtownards Road
Dundonald
Belfast
BT23 4AD

Names of Trustees

Under the Health and Personal Social Services (NI) Order 1972, as amended by Article 16 of the Health and Personal Social Services (NI) Order 1991, the Board of the South Eastern HSC Trust are the Trustees of the Charitable Funds. During 2010/11 this constituted the following:

Non-executive members

C McKenna
P Davidson
D Flanagan
F Graham
D Mann-Kler
N Mansley
D O'Hara
J Trethowan

Executive members

Mr H McCaughey	Chief Executive
Mr S McGoran	Director of Hospital Services
Mr D Bannon	Director of Adult Services
Mr N Guckian	Director of Finance and Estates
Dr C Martyn	Medical Director
Ms C McArdle	Director of Primary Care, Elderly and Nursing
Mr E Molloy	Director of Human Resources
Mr NJ Simpson	Director of Planning, Information & Performance Management
Ms K Thompson	Director of Children's Services/Social Work (left 31 st March 11)

Auditors

Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

Bankers**South Eastern HSC Trust A/C**

Bank of Ireland
12, Conway Square
Newtownards
Co Down
BT23 4DJ

Northern Ireland HSS Charities Common Investment A/C

Bank of Ireland
Belfast City Branch
4-8 High Street
Belfast
BT1 2BA

Principal Advisors

(Advisors in relation to the Common Investment Fund)

Cunningham Coates Stockbrokers
19 Donegal Street
Belfast
BT1 5BX

Structure, governance and management

The Trust Board have established a Charitable Funds Committee, which is authorised by the Board to undertake any activity within its terms of reference. It is authorised to seek advice from whatever source it deems to be appropriate in order to fulfil its function. Membership of the Charitable Funds Committee during 2010/11 was as follows:

Mr N Guckian	Director of Finance and Estates
Ms C McArdle	Director of Primary Care, Elderly and Nursing
Mr N Mansley	Non-executive Director
Mr P Morgan	Assistant Director of Finance
Dr C Martyn	Medical Director

The roles and responsibilities of the Charitable Funds Committee in relation to the management and governance of the Charitable Trust Fund are as follows:

- Management of the Charitable Trust funds in line with guidance in the Trust's Standing Financial Instructions, Departmental guidance and legislation.
- Ratifying the creation of new funds by the Director of Finance where funds and/or other assets are received from donors in circumstances where the wishes of the donor cannot be accommodated within the scope of an existing fund.
- Make recommendations on the potential for rationalisation of funds within statutory guidelines.
- Ensure that assets in ownership of, or used by, the Charitable Trust Fund will be maintained with the Trust's general estate and inventory of assets.
- Ensure that expenditure from Charitable Trust funds is subject to appropriate value for money considerations including proper procurement procedures where applicable.
- Ensure that Annual Accounts, including a Statement on Internal Control, are prepared in accordance with Department of Health and Social Services and Public Safety (DHSSPS) guidelines and submitted to the Trust Board within agreed timescales.
- Systems and procedures are established to manage risks identified by the Trustees.

Objectives and Activities

The objectives of the South Eastern HSC Trust's Charitable Funds Committee is to ensure that charitable donations received by the Trust are appropriately managed, invested, expended and controlled, in a manner that is consistent with the purposes for which they were given and with the Trust's Standing Financial Instructions, Departmental guidance and legislation.

The current objectives for the year are in line with the defined and specified purpose for which the individual funds were formed. An annual expenditure budget has been set for each individual fund which is based upon the receipts of the previous year. The Charitable Funds Committee met on a regular basis to manage the expenditure and investigate any departures from the agreed budget and purpose.

Charitable funds expenditure for the year has been summarised below:

	£000
Purchase of new equipment	341
Building & refurbishment	0
Staff education and welfare	35
Patient education and welfare	206
Other	13
Total	595

Achievements and Performance

During the year the Charitable Funds continued to engage in activities commensurate with its objectives. Over £595k was expended on charitable activities, in accordance with the Trust’s policies and procedures in relation to expenditure from Charitable Funds. Charitable fund expenditure was used to purchase £341k on new and specialist equipment and £206k on patient’s education and welfare. All expenditure during the year was consistent with the purpose of the funds and used to enhance the care and treatment of clients.

During the year all balances surplus to requirements were transferred to the Common Investment Fund, in order to maximise the return on investments. The net market value of funds invested in this way increased by £552k.

Financial Review

Introduction

The financial statements have been prepared in accordance with Accounting and Reporting by Charities The Statement of Recommended Practice issued in March 2005, and with relevant guidance issued by the DHSSPS.

Where there is a legal restriction on the purposes to which a fund may be put, the fund is classified in the accounts as a restricted fund. Funds where the capital is held to generate income for charitable purposes and the capital cannot be spent are accounted for as endowment funds. Other funds are classified as unrestricted funds. Funds which are not legally restricted but which the Trustees have chosen to earmark for set purposes are classified as designated funds.

Review of the year

Income

During the year income totalling £843k was received, an increase of £440k. £686k was received in donations compared to £234k in 2009/10. Investment income is down by £10k from 2009/10, due to lower market returns. £1k was raised from activities for generating funds, a small reduction from 2009/10.

Expenditure

Total direct charitable expenditure for the year amounted to £595k, a decrease of £375k from 2009/10. Prior year spend had included £400k related to refurbishment of breast and endocrine unit. Charitable expenditure in 2010/11 on purchase of equipment was comparable to the previous year, while spend on Patient education and welfare was £100k more in 2010/11 than in 2009/10.

Governance costs for the financial administration of the fund amounted to £71k.

Financial position at year end

Total fund balances were £7,083k, consisting of £5,042k of restricted funds and £1,980k of unrestricted funds. Endowment funds totalled £61k.

Financial Controls

The Trustees are aware of their financial responsibilities for the money that is held on trust. Appropriate policies and procedures are in place to ensure these responsibilities are adequately discharged, and these are reviewed on a regular basis.

Statement of risk

The management of risk in relation to the Charitable Trust Funds is closely aligned with the South East HSC Trust's risk management procedures. These are outlined in detail in the Statement on Internal Control contained within the Trust Funds' annual financial statements.

Reserves policy

The Charitable Trust Fund does not currently enter into future commitments and so has not created any reserves for this.

Investment Policy

For investment purposes the balances on the Charitable Trust Funds of all Trusts in the Legacy EHSSB area are pooled and invested in the Common Investment Fund.

Plans for future periods

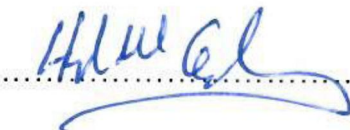
The Charitable Funds Committee have established budgets for all funds managed by the South Eastern HSC Trust, with a balance of £10k or greater. These budgets are monitored on an ongoing basis. The Trust plans to continue to use the Common Investment Fund for the investment of surplus funds and, as part of that common

arrangement, will continue to seek professional advice in relation to the investment of funds in the current uncertain economic climate.

Introduction of the Charities Act (NI 2008)

The Charities Act (NI) 2008 provides the broad legislative framework for charities in Northern Ireland. It established a compulsory register of all charities operating in Northern Ireland, it provided a charity test to define what is and what is not a charity, it put in place new requirements for all public collections and it established a Charity Commission.

The test to define what constitutes a charity under the legislation requires 2 criteria to be met; namely to be established for charitable purposes and to provide a public benefit. An examination of the Act and the draft guidance from the Charity Commission indicates that the Trust's Endowment & Gifts Funds meet these criteria and will therefore be required to register as a charity. This will be progressed with the Charity Commission during 2011/12.

.....Chief Executive

Statement of South Eastern HSC Trust Responsibilities and Chief Executive responsibilities in relation to Charitable Trust Funds Accounts


Under Article 91 of the Health and Personal Social Services (NI) Order 1972 (as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003), the South Eastern HSC Trust is required to prepare annual accounts in respect of endowments and other property held on trust by it in a form determined by the Department of Health, Social Services and Public Safety.

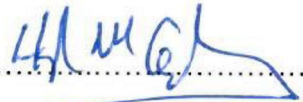
Further, the South Eastern HSC Trust is responsible for keeping proper accounting records, establishing and monitoring a system of internal control and establishing arrangements for the prevention and detection of fraud and corruption.

In preparing the accounts, the South Eastern HSC Trust is required to apply accounting policies as laid down by the Department of Health, Social Services and Public Safety on a consistent basis, make judgements and estimates which are reasonable and prudent and state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

Certificates of Director of Finance and Chief Executive

The financial statements set out on pages 24 to 36 attached have been compiled from and are in accordance with the financial records maintained by the South Eastern HSC Trust and in accordance with the accounting policies for HSC Charitable Trust Funds as approved by the Department of Health, Social Services and Public Safety. The statements have been submitted to and approved by the South Eastern HSC Trust's Board of Directors and in accordance with the accounting policies for HSC Charitable Trust Funds as approved by the Department of Health Social Services and Public Safety.

.....Director of Finance
28.12 Sept 2011.....Date

.....Chief Executive
28.09.11.....Date

STATEMENT ON INTERNAL CONTROL

Scope of Responsibility

The Board of South Eastern Health and Social Care (HSC) Trust is accounting for internal control. As Accounting Officer and Chief Executive of the Board, I have responsibility for maintaining a sound system of internal control that supports the achievement of the organisations policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the Department of Health, Social Services and Public Safety (DHSSPS).

The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to:

- identify and prioritise the risks to the achievement of organisational policies, aims and objectives;
- evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The system of internal control has been in place in the South Eastern HSC Trust for the year ended 31 March 2011, and up to the date of the approval of the Annual Report and Accounts, and accords with Department of Finance and Personnel guidance.

The Board exercises strategic control over the operation of the organisation through a system of corporate governance which includes:-

- a schedule of matters reserved for Board decisions;
- a scheme of delegation, which delegates decision making authority within set parameters to the Chief Executive and other officers;
- standing orders and standing financial instructions, the establishment of an Audit Committee and Charitable Funds Committee.

The system of internal financial control is based on a framework of regular financial information, administrative procedures including the segregation of duties and a system of delegation and accountability. In particular it includes:-

- comprehensive budgeting systems with an annual budget which is reviewed and agreed by the Board;
- regular reviews by the Board of periodic annual financial reports which indicate financial performance against the forecast;
- setting targets to measure financial and other performances;
- clearly defined capital investment control guidelines;

- as appropriate, formal budget management disciplines.
- six monthly reporting regarding statutory functions and corporate parenting to the regional Health and Social Care Board

The South Eastern HSC Trust has an internal audit function which operates to defined standards (Government Internal Auditing Standards) and whose work is informed by an analysis of risk to which the body is exposed and annual audit plans are based on this analysis. In 2010-11 Internal Audit reviewed the following systems which were relevant to the Charitable Trust Funds.

- Cash management in social services facilities
- Payroll
- Bank and cash
- Non pay expenditure
- General Ledger
- Income
- Charitable Funds

In her Annual Report the Head of Internal Audit reported that the system of internal control was satisfactory. However limited assurance in relation to the above reports has been given in the following areas which has relevance to Charitable Funds Accounts

- Cash management in social services facilities

Although assurance for cash management in social services facilities was satisfactory, the limited assurance received related to one facility only where it was found that there were insufficient controls around access to the safe and inadequate records kept of transactions. This issue also arose in 09/10 and intensive training with relevant staff has now been carried out to ensure implementation of new Trust wide procedures. A plan is in place to monitor compliance with procedures on a regular basis.

- Charitable Funds . antenatal donations

The limited assurance was in respect only of antenatal donations and in particular the operation of an independent bank account, outside the main Trust accounts. This is in contravention of Trust procedures, and this account has now been closed.

- Payroll

Recommendations were made around the promptness of providing information to payroll regarding amendments to staff details that affect pay, in respect of leavers. All staff within Human Resources Department have been reminded of the importance of transferring relevant paperwork to the payroll department as soon as possible

Capacity to handle risk

During 2010/2011, the Trust continued to develop and implement its Integrated Governance framework which links corporate governance and risk management (including organisational controls), safe and effective care (clinical and social care governance), and financial governance. The extant Governance and Risk

Management Strategies continued to be rolled out ensuring a cohesive and integrated approach to the key building blocks of governance and risk management.

A Review of the Trust's Governance and Risk Management arrangements under the chairmanship of the Lead Director, Governance . Director of HR & Corporate Affairs had been completed in 2009/2010 and approved for implementation by the Trust Board in March 2011. This Review determined that the Governance arrangements which the Trust adopted in the summer of 2007 had served it well in terms of signifying the high profile that Governance plays in all of the activities of the Trust.

The outcome of the Review was the development of a revised Governance structure closely following the four stated domains within the Assurance Framework document issued by the DHSSPS, March 2009. The key changes in the structure are listed below:-

- A revised integrated governance structure which closely follows the four domains within the revised Assurance Framework, published by the DHSSPS (dated April 2009), viz:-
 - Corporate Control;
 - Safety & Quality;
 - Finance; and
 - Operational Performance and Service Improvement;
- Review of Non-Executive Director membership on all Board and other committees;
- The standing down of the Joint Audit & Governance Committee with the chairpersons of the Audit and the new Governance Assurance Committee attending the respective reformed committees;
- The formation of a new Governance Assurance Committee chaired by a Non-Executive Director. Its primary responsibility is to review the development and maintenance of an effective system of integrated governance (ie, risk management, finance and clinical and social care) and internal control, across the whole of the organisation's activities (both clinical and non-clinical) that supports the achievement of the organisation's objectives.
- New terms of reference, membership and chairpersons of the Corporate Control Committee (formerly the Governance and Risk Management Committees) and the Safety & Quality Committee (formerly the Safe & Effective Care Committee);
- The streamlining of a number of sub committees and re-alignment to the new Corporate Control and Safety & Quality Committees (parent committees).

The Board Assurance Framework and the Risk Management Strategy were reviewed and revised in late 2010 and formally approved by the Trust Board at its meeting on 30 March 2011. The continued focus of both these documents was to strengthen and improve the existing systems of internal control. Regular reports on the Board Assurance Framework and Corporate Risk Register were submitted to the Trust Board.

The newly established Governance Assurance committee was supported in this work by two sub committees . the Corporate Control Committee and the Safety & Quality Committee (both meet on a quarterly basis). These committees are further supported by a range of sub committees aligned to both areas. Each subcommittee has agreed terms of reference and annual work plans approved by its parent committee.

Two operational lead Assistant Directors support the Governance infrastructure (i.e. Risk Management & Governance and Safe & Effective Care). Their key focus during the year was to continue to support the high level and supporting sub committees and the operational Directorates in the delivery of the integrated governance agenda. They also assisted the Lead Director, Governance in further embedding the new governance infrastructure.

The Governance Assurance Committee, under the chairmanship of a Non Executive Director met on a quarterly basis to ensure the continued development of this important and essential agenda. The focus of this committee is to be the overarching strategic committee responsible to the Trust Board on all matters pertaining to Governance issues. Following each meeting, reports were submitted to the Trust Board detailing the key issues discussed at each meeting and highlighting any specific governance issues for the attention of the Trust Board

The new Corporate Control Committee was established in April 2011. Its role is to be the overarching strategic committee responsible to the Governance Assurance Committee on all matters pertaining to integrated Corporate Governance issues ie, Financial, Risk Management and other organisational controls. The Chief Executive chairs this committee, which meets on a quarterly basis, and oversees the work of all specialist risk management groups (which may include both clinical and non-clinical groups), the chairpersons of which report directly to the committee. A standing agenda item on the committee's agenda is the management of Risk Registers both Corporate and Directorate. The chairman of the committee prepares a bi-quarterly report for consideration by the Governance Assurance Committee.

In addition a new Safety & Quality Committee was also established at the same time under the joint chairmanship of the Director of Primary Care, Older People and Executive Director of Nursing, the Medical Director and the Director of Children's Services. Its role is to be the main sub-committee of the Governance Assurance Committee responsible for leading the safe and effective care agenda across the Trust.

The Trust also continued to implement an integrated organisational-wide system of risk management that focused on a single approach to the management of clinical and non-clinical risks. The system is based on the AS/NZS 4360: 2004 standard as directed by the Department of Health, Social Services and Public Safety in July 2002.

A Risk Management Policy and Strategy is available for all staff which details the commitment, process and behaviours expected of Trust staff. There is a clear chain of accountability for risk from the Accounting Officer downwards. The responsibilities of the Executive, Board, Audit Committee and other relevant committees and sub committees are clearly defined. There is regular consultation with key stakeholders and partners on risk . the Department, Health and Social Care Board, Regulation Quality and Improvement Authority and the Northern Ireland Prison Service.

In March 2011, Internal Audit, in accordance with the Internal Audit Plan undertook an audit of the Trust's risk management and governance arrangements. They provided satisfactory assurance on the system of internal control over risk management and governance. Management have provided a response to the audit report and an action plan has been developed to address the recommendations contained therein.

Staff are trained and equipped to manage risk in a way appropriate to their authority and duties. Risk management support and guidance is made available to staff both in paper format and via the intranet. Management are clearly accountable, as per the Risk Management Strategy and Policy, for ensuring that appropriate guidance, support and training is available for their staff. There is ongoing training provided by both the Risk Management Directorate and other specialist advisers to embed risk management concepts and tools into everyday business.

During the year the main focus on risk management training was on the continued embedding of the methodology for Corporate and Directorate Risk Registers. In addition, a range of other training was delivered for e.g. Induction, Root Cause Analysis, General Risk Assessment, Incident Reporting, Consent, Emergency Preparedness, Information Governance and NVQ courses. A range of other health and safety training was provided on an on-going basis by specialist advisers for e.g. fire, manual handling, display screen equipment and waste management etc.

The Trust promotes an open, just, honest and participative culture in which errors or service failures can be admitted, reported and discussed openly. Incident reporting (including near misses) is the cornerstone of the risk management system. Trust staff are encouraged to undertake individual reporting of near misses, errors or mistakes, and to look critically at their own actions and those of their teams to ensure we can provide good quality services for our patients/clients, staff and visitors. Incident reporting is a key mechanism for quality improvement and is a key component of the governance programme. The legacy Trust's suite of policies on Incident Reporting and Management remained operational during the year however the anticipated review of legacy policies was delayed and this has been made a key priority within the programme of work for the Corporate Control Committee for 2011/2012. Draft policies will be developed for consultation with key stakeholders within the organisation. This will incorporate the new Serious Adverse Incident reporting arrangements introduced post April 2010 by the Health & Social Care Board, the Early Alert Warning System and the new Regional Adverse Incident Learning System arrangements. Reports of all Root Cause Analysis Reports and other relevant incidents are widely disseminated within the Trust (and outside, as appropriate) to ensure that all areas learn from other's mistakes.

In August 2010, the inaugural meeting of a newly established Lessons Learnt Sub Committee chaired by the Chief Executive was held to ensure that lessons from incidents, complaints, litigation and other reports/review are truly embedded within all levels of the organisation.

In compliance with the Trust's duty of quality, it will continue to support the development of risk management and safe and effective care systems in order to provide an environment in which users, staff and other stakeholders are protected and where safe, effective, efficient and high quality health and social care is provided.

The risk and control framework

The Trust developed a Risk Management Strategy in 2007 based on the principles of the AS/NZS 4360:2004 which was endorsed by the Trust Board. It was reviewed and rewritten in December 2010 and subsequently approved by the Trust Board in March 2011. This document includes the identification of the Trust's Risk Management objectives and the leadership, accountability and working arrangements for risk management through the formation of appropriate organisational structures. It also details the application of the Trust's risk matrix and a definition of acceptable risk. All risks, whether resulting from accidents, incidents, adverse events, hazard reports or any form of risk assessment must be graded in accordance with the risk matrix and entered on the appropriate risk register/s.

The strategy is delivered through the work of the Corporate Committee and its supporting sub committees. These sub committees have documented terms of reference and their work plans for 2010/2011 were submitted and endorsed by the Corporate Control Committee. Draft plans for 2011/2012 were received and endorsed by the Corporate Control Committee at its meeting on 20 April 2011. In addition, Directorates in their individual Directorate Management Plans include a range of governance and risk management initiatives based on the Trust's high-level Governance priorities outlined in the Corporate Management Plan. These plans are monitored via the performance management and accountability framework and an audit of the risk management and governance systems was undertaken by Internal Audit in March 2011-satisfactory assurance was reported in both areas.

There is regular risk management reporting at various levels within the organisation and this is managed primarily through the Planning, Performance and Accountability Framework. Governance and Risk Management is a key standing agenda item monitored as part of this performance management process.

Reports on Directorate Risk Registers are submitted and discussed on a quarterly basis by the Corporate Control Committee. A similar process is in place for the Corporate Risk Register with the Governance Assurance Committee. A bi-annual report on both registers is received by the Trust Board. There is a clear method of risk identification using the risk assessment and risk register tools/methodologies and upward identification and reporting of risks. Risk appetite/tolerance levels are included within the risk strategy and risk matrix which clearly demonstrates how to escalate risks from department, Directorate and Corporate levels. All significant risk

are assessed and ranked and action plans developed to mitigate the risk. A risk owner (manager) is assigned to each risk and has the authority to allocate actions to specific staff. Employees are made aware of their own responsibilities for managing risk via a range of methods . corporate induction, departmental induction, specific risk management awareness and training courses specific to their job roles.

Risk management organisational structures and reporting procedures are in place for verifying that key risk areas are regularly reviewed and reported on and that risk management has been fully incorporated into the corporate planning and decision making processes of the organisation. The Trust has a wide range of communication and consultation mechanisms in existence with relevant stakeholders, both internal and external.

The Trust continues to implement the extant controls assurance standards as directed by the DHSSPS. Six standards were validated in 2010/2011 by Internal Audit. All twenty two extant controls assurance standards achieved the required level of compliance (see table below for results). Action plans have been developed by the relevant lead Director/Assistant Director to address any areas of shortfall and implementation of these are monitored by the Controls Assurance Project team chaired by the Director of Human Resources and Corporate Affairs. This group reports on a regular basis to the Executive Management Team. Regular reports are also submitted to the Risk Management and Governance Committees.

In terms of risks to information, the Trust established an overarching Information Governance Sub Committee (IGSC) in December 2008 which reports to the Corporate Control Committee and is supported in its work by a range of sub committees. The role of the Information Governance Sub-Committee is to lead, co-ordinate and direct the strategic agenda with regard to Information Governance and Records Management issues within the Trust.

The Director of Human Resources & Corporate Affairs and the Personal Data Guardians i.e. the Trust's Medical Director and Director of Social Work, Regulation & Inspection are the Trust leads for ensuring compliance with the Data Protection Act 1998, the Code of Practice on Protecting the Confidentiality of Service User Information. The Director of Human Resources & Corporate Affairs and the Director of Planning, Performance & Information have been appointed joint Senior Information Risk Owners and all Assistant Directors have been nominated to the roles of Information Asset Owner. The appointment of SIRO and IAO were made under the direction of the DHSSPS as a result of its Data Protection Reviews 2007/08.

During the year the Trust developed a register of 3rd party electronic transfers which is updated on an annual basis. It also undertook in the latter half of the year a survey of Personal Identifiable and Personal Sensitive Data (PID/PSD). The results of the survey are currently being evaluated.

Incidents relating to data loss, breaches of confidentiality, the insecure disposal of information and any other incidents where patient identifiable information may have been at risk are required to be reported to the Trust's Risk Management Department via the IR1 process and escalated to the Information Governance Department as necessary and actioned, as appropriate.

Staff are trained and encouraged to report all incidents to ensure the Trust can investigate the reason for an incident occurring and take measures to prevent the incident happening again. All incidents are reported back to the Information Governance Steering Committee on a quarterly basis.

All reported incidents of data loss or confidentiality breach in 2010/2011 have been assessed. While there were several small scale incidents, the impact was limited and procedures were put in place to address future risk in these areas. The incidents did not require escalation to the DHSSPS or the Information Commissioner's Office. A comprehensive suite of Information Governance policies have been approved and are freely available to staff on the intranet for eg, Data Protection Policy, ICT Security Policy, Code of Practice of Protecting the Confidentiality of Service User Information (DHSSPS), Policy endorsing Code of Practice for Protecting the Confidentiality of Service User Information, Records Management Policy and Records Management Procedures.

In addition, the ICT Department has rolled out a programme throughout the Trust encrypting all laptops and personal computers. The issue of encrypted memory sticks has also been rolled out by the ICT department.

A follow up Information Governance and Records Management audit was undertaken by Internal Audit in March 2011 following on from an audit completed in October/November 2008. Any outstanding actions have appropriate action plans in place.

The action items arising out of the baseline assessment July 2009 of its information governance arrangements using the DHSSPS guidance document . Managing Information Risk, A Guide for Accounting Officers, Board Members and Senior Information Owners were implemented by the Information Governance Sub Committee. Trust representatives continue to participate in the DHSSPS IGAG which ensures its IG agenda is focused and meets the needs of the DHSSPS strategic agenda. Information Governance was included on the Corporate Risk Register and the IGSC has a specific risk register for 2010/2011 to manage risk issues arising from the work of the IGSC.

The Trust is also committed to ensuring the security of information held in electronic form. During the year, the rollout of the action plans to support the Informatics strategy (June 2009) continued. This strategy clearly defines the Trusts vision for informatics for the period 2009 . 2012 Progress against work plans detailed within the strategy is monitored by the Trusts Informatics Programme Board whose membership is representative of all Trust Directorates.

All legal services to the Trust are currently provided by Directorate of Legal Services as directed by the DHSSPS in July 2008, with the exception of a small number of Employment Law cases which remained with the current provider due to the current stage of claim or background knowledge on a particular matter.

The Trust has extant legacy policies on the management of litigation claims which is line with current DHSSPS circulars. . HSC (SQSD) 5/10 Handling Clinical & Social

Care Negligence and Personal Injury Claims (10/3/10). A revised SET policy has been prepared and is awaiting approval.

In line with Circular HSS (F) 67/2006 . Payments in respect of Litigation and Legal Services, a baseline assessment of this circular was undertaken on 4 February 2009 and an action plan developed to address areas of shortfall. This was presented to and endorsed by the Executive Management Team on 5 May 2009. All areas of shortfall have been addressed.

In addition, Internal Audit carried out a follow up Audit of Complaints and Claims in March 2011. All outstanding recommendations were noted as being satisfactorily addressed.

The South Eastern Health and Social Care Trust assessed its compliance with the applicable Controls Assurance Standards which were defined by the Department and against which a degree of progress is expected in 2010/11.

The Organisation achieved the following levels of compliance for 2010/11

Standard	DHSS&PS Expected Level of Compliance	Trust Level of Compliance	Audited by Internal Audit
Financial Management (Core Standard)	70% - 99% (Substantive)	89% (Substantive)	Yes
Governance (Core Standard)	70% - 99% (Substantive)	93% (Substantive)	Yes
Risk Management (Core Standard)	70% - 99% (Substantive)	86% (Substantive)	Yes

Review of Effectiveness

As Accounting Officer, I have responsibility for the review of effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers within the South Eastern Health and Social Care Trust who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the relevant internal mechanisms, Charitable Funds Committee, Audit Committee, Governance Assurance Committee, Corporate Control Committee and the Safety & Quality Committee, and a plan to address weaknesses and ensure continuous improvement to the system is in place.

The Trust has a robust system of internal control in place within the organisation that supports the achievement of the policies, aims and objectives of the organisation. It is built on a comprehensive set of committees covering all aspects of governance including clinical and social care governance, risk management (including organisational controls) and financial controls.

The Trust Board regular considers reports contained in the Assurance Framework/Corporate Risk Register faced by all areas within the Trust. This report

contains information on levels of assurances, gaps in assurances and controls and actions plans to mitigate any shortfalls.

The Audit Committee meets at least five times per year and regularly considers the effectiveness of internal controls. It approves and endorses the Internal Audit programme of work which is risk based. Regular progress and follow up reports are provided to the Audit Committee. The Audit Committee provides an Annual Report on the effectiveness of the committee to the Board. It also receives the draft Head of Internal Audit Opinion and recommends approval of the draft Statement of Internal Control to the Board. In addition, it reviews progress on implementing internal and external audit recommendations.

The new Governance Assurance Committee meets four times per year and considers the effectiveness of the Trust's governance arrangements. The chairman of this committee is a member of the Audit Committee. Likewise, the Audit Committee Chairman sits on the Governance Assurance Committee. This committee reports to the Trust Board on a quarterly basis and provides assurances on all aspects of Governance (except financial controls). The Governance Assurance Committee will also provide an Annual Report on the effectiveness of the committee to the Board. The Audit Committee is responsible for the financial systems of internal control, and oversees the work and outputs of Internal Audit. It also reports direct to the Trust Board. The Corporate Control and Safety & Quality Committees and their associated committees form the main strands within the governance framework for the delivery of governance and risk agendas and report to the Governance Assurance Committee.

Non-Executive Directors sit on the Corporate Control and Safety & Quality, Committee, Governance and the Audit Committees. The minutes of all sub committees are shared with the respective parent committee and the minutes of the Audit and Governance Committees are circulated to the Trust Board.

In September 2010, the Audit Committee undertook a self assessment exercise using the NAO self assessment checklist for Audit Committees. One minor area of shortfall was identified and this has now been addressed.

The Trust has in place a process for reviewing receipt of external reports/inquiries to ensure that lessons are learnt and actions implemented, as necessary. During the year, two key reports were received . Mid Staffordshire NHS Foundation Trust and the Western HSC Trust Governance Report. Baseline assessments were completed for both and the action plans arising from these are tracked via the Safety & Quality Committee.

An Internal Audit programme was agreed at the outset of the year and its work plan was informed by an analysis of risk to which the Trust was exposed. Internal Audit undertook 7 Controls Assurance audits . the results are detailed in the table above. The Audit Committee has agreed the internal audit plan for period April 2011 to March 2012.

The Board Secretary maintains a Register of Declaration of Interests and Register of Interests which is reviewed on annual basis (or sooner, if changes are notified by Board members) and is available on request for members of the public. In addition,

Board members provided an annual statement confirming compliance with the Code of Conduct and Accountability.

In conclusion, as Accounting Officer, I am satisfied with the system of internal control within South Eastern Health and Social Care Trust.

A handwritten signature in blue ink, appearing to read 'H. McCaughey', with a long horizontal flourish extending to the right.

Hugh McCaughey
Chief Executive

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

I certify that I have audited the financial statements of South Eastern Health and Social Care Trust for the year ended 31 March 2011 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. These comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. These financial statements have been prepared under the accounting policies set out within them.

Respective responsibilities of the Chief Executive and auditor

As explained more fully in the Statement of Trust and Chief Executive Responsibilities, the Chief Executive is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit the financial statements in accordance with Health and Personal Social Services (Northern Ireland) Order 1972. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the South Eastern Health and Social Care Trust's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition I read all the financial and nonfinancial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate. In addition, I am required to obtain evidence sufficient to give reasonable assurance that the incoming and outgoing resources reported in the financial statements and the financial transactions conform to the authorities which govern them.

Opinion on Regularity

In my opinion, in all material respects the incoming and outgoing resources and the financial transactions conform to the authorities which govern them.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view, of the state of South Eastern Health and Social Care Trust's affairs as at 31 March 2011 and of its

incoming and outgoing resources, net movement in funds and fund balances for the year then ended; and

- the financial statements have been properly prepared in accordance the Health and Personal Social Services (Northern Ireland) Order 1972, as amended, and Department of Health, Social Services & Public Safety directions issued thereunder.

Opinion on other matters

In my opinion:

- the information given in the given in the Income; Expenditure; and Financial Position at year end sections of the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Statement on Internal Control does not reflect compliance with Department of Finance and Personnel's guidance.

Report

I have no observations to make on these financial statements.



KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
South Eastern
BT7 IEU
27 October 2011
(blank for audit certificate)

SOUTH EASTERN HSC TRUST – CHARITABLE TRUST FUNDS
Statement of Financial Activities for the year ended 31 March 2011

	Note	Unrestricted Funds £000	Restricted Funds £000	Endowment Funds £000	2011 Total Funds £000	2010 Total Funds £000
INCOMING RESOURCES						
Incoming resources from generating funds						
Voluntary Income	2	26	660	0	686	234
Activities for generating funds		1	0	0	1	3
Investment income	3	45	111	0	156	166
Incoming resources from charitable activities	4	0	0	0	0	0
Other incoming resources		0	0	0	0	0
Total Incoming Resources		72	771	0	843	403
RESOURCES EXPENDED						
Costs of Generating funds						
Costs of generating voluntary income		0	0	0	0	0
Fundraising trading: Costs of goods sold and other costs		0	0	0	0	0
Investment management costs		0	0	0	0	0
Charitable Activities	6	(122)	(472)	(1)	(595)	(970)
Governance Costs	5	(24)	(47)	0	(71)	(74)
Other Resources Expended						
Total resources expended		(146)	(519)	(1)	(666)	(1044)
Net incoming/(outgoing) resources before transfers		(74)	252	(1)	177	(641)
TRANSFERS						
Gross transfers between funds	8	51	(51)	0	0	0
Net Incoming/(Outgoing) Resources before other recognised gains and losses		(23)	201	(1)	177	(641)
OTHER RECOGNISED GAINS/LOSSES						
Gains/(losses) on revaluation of fixed assets for charity's own use		0	0	0	0	25
Gains/(losses) on investment assets	12	112	284	0	396	1,360
Net Movement in Funds		89	485	(1)	573	744
Adjustment to add Back: Notional Audit Fee		6	0	0	6	6
Net Movement in Funds excluding Notional Audit Fee		95	485	(1)	579	750
RECONCILIATION OF FUNDS						
Fund balances brought forward at 1 April 2010		1,885	4,557	62	6,504	5,754
Fund balances carried forward at 31 March 2011		1,980	5,042	61	7,083	6,504

The notes at pages 26 to 38 form part of this account.

SOUTH EASTERN HSC TRUST – CHARITABLE TRUST FUNDS

Balance Sheet as at 31 March 2011

	Notes	31 March 2011 £000 £	31 March 2010 £000 £
Fixed Assets			
Intangible assets			
Tangible assets	11	100	100
Heritage assets			0
Investments:	12		0
Investments		6,370	5,818
Programme related investments			
Total Fixed Assets		6,470	5,918
Current Assets			
Stock		0	0
Debtors	13	10	29
Short term investments and deposits		0	0
Cash at bank and in hand.		618	571
Total Current Assets		628	600
Creditors: Amounts falling due within one year	14.1	(15)	(14)
Net Current Assets/ (Liabilities)		613	586
Total Assets less Current Liabilities		7,083	6,504
Creditors: Amounts falling due after more than one year	14.2	0	0
Provision for liabilities and charges		0	0
Net Assets		7,083	6,504
Funds of the Charity			
Restricted income funds		5,042	4,557
Endowment funds		61	62
Unrestricted income funds	15		
Unrestricted income funds		1,885	1,790
Revaluation reserve		95	95
Total unrestricted funds		1,980	1,885
Total charity funds		7,083	6,504

The notes at pages 26 to 38 form part of this account.

Signed:



Date:

28.09.11

SOUTH EASTERN HSC TRUST – CHARITABLE TRUST FUNDS

Notes to the accounts

1. Accounting policies

1(a) Basis of preparation

The financial statements have been prepared in accordance with ~~the~~ Accounting and Reporting by Charities~~s~~ The Statement of Recommended Practice issued in March 2005, and with relevant guidance issued by the DHSSPS.

1(b) Incoming resources

All incoming resources are included in full in the statement of financial activities as soon as the following three factors can be met:

- i) entitlement . arises when a particular resource is receivable or the charity's right becomes legally enforceable;
- ii) certainty . where there is reasonable certainty that the incoming resource will be received;
- iii) measurement . when the monetary value of the incoming resources can be measured with sufficient reliability.

1(c) Incoming resources from Common Investment Fund

The charitable funds of the Trust are invested in the Common Investment Fund. Income from investments are recognised in full in the statement of financial activities and are included in the total fund balance. Income can be realised or unrealised.

Realised Income

- i) Share of Income . dividends received on investments
- ii) Share of realised gains or losses . sale of investments. This can realise a gain or a loss.

Unrealised Income

- i) Share of unrealised gains or losses . movement in the value of investments. Value of investments can go up or down, depending on market conditions. The actual gain or loss is not realised until the investment is sold.

Apportionment of Income from Common Investment Fund

Income from the Common Investment Fund is apportioned across funds in proportion to the each individual fund's share of the total fund balance. Each individual fund has a budget based only on its realised income.

1(d) Incoming resources from legacies

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

1(e) Gifts in kind

- i) Assets given for distribution by the charity are included in the Statement of Financial Activities only when distributed.
- ii) Assets given for use by the charity (e.g. property for its own occupation) are included in the Statement of Financial Activities as incoming resources when receivable.
- iii) Gifts made in kind but on trust for conversion into cash and subsequent application by the charity are included in the accounting period in which the gift is sold.

In all cases the amount at which the gifts in kind are brought into account is either a reasonable estimate of their value to the charity or the amount actually realised. The basis of the valuation is disclosed in the annual report.

1(f) Intangible income

Intangible income (e.g. the provision of free accommodation) is included in the accounts with an equivalent amount in outgoing resources, if there is a financial cost borne by another party. The value placed on such income is the financial cost of the third party providing the resources.

1(g) Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the charity to the expenditure. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1 (h) Allocation of support costs and overheads

Support costs and overheads have been allocated between Governance Costs and Charitable Activities. Costs which are not wholly attributable to an expenditure category have been apportioned. The analysis of support costs and the bases of apportionment applied are shown in note 5. Where costs are shared by two or more charitable activities, support costs have been apportioned between categories and this is analysed in note 6.

1 (i) Costs of generating funds

The costs of generating funds are the cost of Investment management fees.

1 (j) Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs comprise direct costs and an apportionment of overhead and support costs as shown in note 5.

1 (k) Governance costs

Governance costs comprise all costs incurred in the governance of the charity. These costs include costs related to statutory audit together with an apportionment of overhead and support costs.

1 (l) Fixed assets

Capitalisation

All assets falling into the following categories are capitalised:

- i) computer software licences are capitalised as intangible assets where they are capable of being used for more than one year and have a cost, individually or as a group, equal to or greater than £5,000;
- ii) tangible assets which are capable of being used for a period which could exceed one year, and have a cost in equal to or greater than £5,000;
- iii) groups of tangible fixed assets which are interdependent or would normally be provided or replaced as a group with a total value in excess of £5,000 and an individual value of £1,000 or more.

Heritage assets are capitalised where reliable cost information/sufficiently reliable conventional valuation figures are available. In circumstances where this information is not available or significant costs are involved which may be onerous compared with the additional benefits derived by users of the accounts then these assets will be excluded from the balance sheet with a disclosure in the notes to the accounts (SORP paragraph 283).

Valuation

Intangible fixed assets held for operational use are valued at historical cost. Surplus intangible assets are valued at net recoverable amount. Tangible fixed assets are valued as follows:

- i) land, buildings, installations, and fittings are stated at open market value for their existing use. Valuations are carried out professionally at five-yearly intervals. Between valuations an appropriate index is applied to revalue the assets.

Land and buildings are carried at the last professional valuation, in accordance with the Royal Institute of Chartered Surveyors (Statement of Asset Valuation Practice) Appraisal and Valuation Standards in so far as these are consistent with the specific needs of the HSC.

The last valuation was carried out on 31 January 2010 by Land and Property Services (LPS) which is an independent executive agency within the Department of Finance and Personnel. The valuers are qualified to meet the Member of Royal Institution of Chartered Surveyors (MRICS) standard. The values at 31 March 2010 were considered by LPS to be not materially different from those at 31 January and the January values have therefore been used at the financial year end.

Professional revaluations of land and buildings are undertaken at least once in every five year period and are revalued annually, between professional valuations, using indices provided by LPS.

ii) equipment is valued at estimated net current replacement cost;

iii) assets in the course of construction are valued at current cost.

Depreciation

Depreciation is charged on a straight line basis on each main class of tangible asset as follows:

- land and assets in the course of construction are not depreciated;
- buildings, installations, and fittings are depreciated on their current revalued amount over the assessed remaining life of the asset as advised by the professional valuers;
- equipment is depreciated evenly over the estimated life of the asset.

Impairments, where incurred in the year are separately identified in Note 11 and charged to the funds of the charity where caused by price fluctuations and to the Statement of Financial Activities for the year when the impairment was recognised.

1 (m) Donated assets

Donated Assets are capitalised at their valuation on a full replacement cost basis on receipt and are revalued and depreciated as described above.

1 (n) Investment fixed assets

Investment Fixed Assets are shown at market value as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Property assets are not depreciated but are shown at market valuation.

Quoted stocks and shares are included in the balance sheet at mid-market price ex-div.

Other investment fixed assets are included at trusteesqbest estimate of market value.

1 (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 market value (purchased date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchase date if later).

1 (p) Funds structure

Where there is a legal restriction on the purposes to which a fund may be put, the fund is classified in the accounts as a restricted fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are accounted for as endowment fund. Other funds are classified as unrestricted funds. Funds which are not legally restricted but which the Trustees have chosen to earmark for set purposes are classified as designated funds.

1 (q) Pensions

The Charitable Trust Fund has no employees.

SOUTH EASTERN HSC TRUST – CHARITABLE TRUST FUNDS

2. Analysis of voluntary income

	Unrestricted Funds £000	Restricted Funds £000	Total 2011 Funds £000	Total 2010 Funds £000
Donations from individuals	24	280	304	193
Corporate donations	0	0	0	0
Legacies	2	380	382	41
Grants	0	0	0	0
other	0	0	0	0
Total	26	660	686	234

3. Gross investment income

	2011 Total Funds £000	2010 Total Funds £000
Gross income earned from:		
Fixed asset equity and similar investments	156	165
Fixed asset cash on deposit	0	0
Current asset investments	0	0
Other	0	1
Total	156	166

4. Incoming resources from charitable activities

There were no incoming resources from charitable activities

SOUTH EASTERN HSC TRUST – CHARITABLE TRUST FUNDS

5. Allocation of support costs and overheads

	2011 Total Funds	Allocated to Governance	Charitable activities	Basis of apportionment
	£000	£000	£000	
Financial Administration	65	0	65	Fully allocated to Charitable Activities
Salaries and related costs	0	0	0	
Staff training	0	0	0	
Staff recruitment	0	0	0	
Office rent	0	0	0	
Internal Audit	0	0	0	
External Audit	6	6	0	Fully allocated to governance
Telephone/Postage/Stationery	0	0	0	
Bank Charges	0	0	0	
Other professional expenses	0	0	0	
Insurance	0	0	0	
Other	0	0	0	
Total	71	6	65	

6. Analysis of charitable expenditure

	Grant funded activity	Support Costs	2011 Total
	£000	£000	£000
Medical research	0	0	0
Purchase of new equipment	341	0	341
Building and refurbishment	0	0	0
Staff education and welfare	35	0	35
Patient education and welfare	206	0	206
Other	13	0	13
Total	595	0	595

SOUTH EASTERN HSC TRUST – CHARITABLE TRUST FUNDS

7. Analysis of grants

In 2010 /11 grants payable of £70k related to expenditure made from charitable trust funds for the purchase of medical equipment. This equipment has been donated to and is for use by South Eastern Health and Social Care Trust. The unconditional legal title of these assets has passed to the South Eastern HSC Trust. The expenditure in respect of these items is included in Note 6 under ~~purchase of new equipment+~~

8. Transfers between funds

A transfer of £51k took place in the year out of Restricted Funds and into Unrestricted Funds. This related to Mental Health Charitable Funds following a recommendation to close 5 individual smaller accounts (mainly from the legacy Down Lisburn Trust) and transfer the funds into the Mental Health Services General Fund.

9 Analysis of staff costs:

No staff costs were incurred during the year.

10. Auditor's remuneration

The auditor's remuneration of £6k (2010 £6k) related solely to the audit with no other additional work undertaken (2010 nil).

SOUTH EASTERN HSC TRUST – CHARITABLE TRUST FUNDS

11. Total tangible fixed assets

	Freehold Land & Buildings	Other interests in Land and Buildings	Computer Equipment	Plant and Machinery	Fixtures, Fittings and Equipment	Assets under Construction	2011 Total
	£000	£000	£000	£000	£000	£000	£000
Cost or valuation							
Balance at 1 April 2010	100	0	0	0	0	0	100
Additions	0	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0
Cost/Valuation at 31 March 2011	100	0	0	0	0	0	100
Accumulated Depreciation:							
Balance at 1 April 2010	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0
Charge for the year	0	0	0	0	0	0	0
Balance at 31 March 2011	0	0	0	0	0	0	0
Net Book Value at 31 March 2011	100	0	0	0	0	0	100
Net Book Value at 31 March 2010	100	0	0	0	0	0	100
Historic cost at 31 March 2011	2	0	0	0	0	0	2

SOUTH EASTERN HSC TRUST – CHARITABLE TRUST FUNDS

12. Analysis of fixed asset investments

12.1 Investments in the Common Investment Fund

	2011 £000	2010 £000
Market value at 1 April 2010	5,818	5,293
Net cash inflow/(outflow)	0	(1,000)
Share of income	156	165
Share of realised gains/(losses)	29	43
Share of unrealised gains/(losses)	367	1,317
Market value at 31 March 2011	6,370	5,818

12.2 Movement in fixed asset investment

There was no movement in fixed asset investment during the year

12.3 Market value as at 31 March 2011

	Held in UK £000	Held outside UK £000	2011 Total £000	2010 Total £000
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF . former EHSSB area only	6,370	0	6,370	5,818
Investments in a Common Deposit Fund or Investment Fund	0	0	0	0
Unlisted securities	0	0	0	0
Cash held as part of the investment portfolio	0	0	0	0
Investments in connected bodies	0	0	0	0
Other investments	0	0	0	0
Total market value of fixed asset investments	6,370	0	6,370	5,818

SOUTH EASTERN HSC TRUST – CHARITABLE TRUST FUNDS

13. Analysis of debtors

	2011 £000	2010 £000
13.1 Amounts falling due within one year		
Trade debtors	0	0
Prepayments	1	3
Accrued income	2	0
Other debtors	7	26
Total	10	29

13.2 Amounts due over one year:

No debtors over one year were due

14. Analysis of creditors

14.1 Amounts falling due within one year

	2011 £000	2010 £000
Loans and overdrafts	0	0
Trade creditors	0	0
Other creditors	0	0
Accruals	(15)	(14)
Deferred income	0	0
Total	(15)	(14)

14.2 Amounts falling due after more than one year

No creditors over one year were due

SOUTH EASTERN HSC TRUST – CHARITABLE TRUST FUNDS

15 Analysis of charitable funds

	Balance at 1 April 2010 £000	Incoming resources £000	Resources expended £000	Transfers £000	Gains and losses £000	Fund at 31 March 2011 £000
Endowment funds						
Down & Lisburn Endowment Fund	62	0	(1)	0	0	61
Endowment funds total	62	0	(1)	0	0	61
Restricted Funds						
Robert Moorhead Bequest	835	4	(113)	0	64	790
McDermott Fund	252	38	(9)	0	22	303
UHD Ethel Agar	792	0	(24)	0	64	832
UHD Coronary Care / Cardiac	255	26	(20)	0	22	283
Other (individually less than 5%)	2,423	703	(353)	(51)	112	2,834
Restricted Funds Total	4,557	771	(519)	(51)	284	5,042

Analysis of unrestricted and material designated funds	Balance at 1 April 2010 £000	Incoming resources £000	Resources expended £000	Transfers £000	Gains and losses £000	Fund at 31 March 2011 £000
Bangor Hospital General	304	0	(3)	0	25	326
Ulster Hospital General	1,360	13	(94)	0	112	1,391
Other (individually less than 5%)	221	59	(43)	51	(25)	263
Total	1,885	72	(140)	51	112	1,980

16. Contingencies

There are no contingent losses or gains

SOUTH EASTERN HSC TRUST – CHARITABLE TRUST FUNDS

17. Commitments

There are no material commitments

18. Financial Guarantees

There are no financial guarantees as at 31 March 2011 (31 March 2010 - £nil)

19. Related party transactions

During the year none of the Trustees or members of the key management staff or parties related to them has undertaken any material transactions with the South Eastern HSC Charitable Trust Funds.

Board Members (and other senior staff) take decisions both on Charity and Exchequer matters but endeavour to keep the interests of each discrete and do not seek to benefit personally from such decisions. Declarations of personal interest have been made in both capacities and are available to be inspected by the public.

The Charitable Trust Fund has made revenue and capital payments to the South Eastern HSC Trust where the Trustees are also members of the Trust.

The administration of the Trust Funds of the South Eastern HSC Trust is carried out by employees of South Eastern HSC Trust. The cost charged to the Trust Funds for the year amounted to £65k (2010 . £68k) and is included within Financial Administration in Note 5.