

**THE MID YORKSHIRE HOSPITALS  
NHS TRUST CHARITABLE FUND**

**ACCOUNTS FOR THE YEAR ENDED  
31 MARCH 2013**

**CHARITY NUMBER: 1067163**

**The Mid Yorkshire Hospitals NHS Trust Charitable Fund  
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For the year ended 31 March 2013**

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**The Mid Yorkshire Hospitals NHS Trust Charitable Fund**  
**Statement of Financial Activities**  
**For the year ended 31 March 2013**

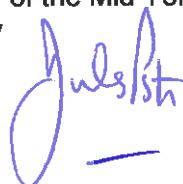
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2013	Total Funds 2012
		£000	£000	£000	£000	£000
<b>Incoming resources</b>						
<i>Incoming resources from generated funds:</i>						
Voluntary income:						
Donations		153	-	-	153	204
Legacies		81	24	-	105	561
Sub total voluntary income:	3	<u>234</u>	<u>24</u>	-	<u>258</u>	<u>765</u>
Fundraising events		18	-	-	18	20
Investment income	10	26	11	-	37	50
Other incoming resources	17	-	-	-	-	14
<b>Total incoming resources</b>		<u><u>278</u></u>	<u><u>35</u></u>	<u><u>-</u></u>	<u><u>313</u></u>	<u><u>849</u></u>
<b>Resources expended</b>						
<i>Costs of generating funds:</i>						
Fundraising costs		1	-	-	1	-
Sub total costs of generating funds		<u>1</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>
<i>Charitable activities:</i>						
Land and buildings		33	-	-	33	39
Purchase of medical equipment		216	263	-	479	336
Refurbishment		-	-	-	-	51
Staff education and resources		40	4	-	44	113
Patient welfare and amenities		145	2	-	147	109
Sub total direct charitable expenditure	5	<u>434</u>	<u>269</u>	<u>-</u>	<u>703</u>	<u>648</u>
Governance costs	4	<u>13</u>	<u>4</u>	<u>-</u>	<u>17</u>	<u>20</u>
<b>Total resources expended</b>		<u><u>448</u></u>	<u><u>273</u></u>	<u><u>-</u></u>	<u><u>721</u></u>	<u><u>668</u></u>
Sub total: Net (outgoing) / incoming resources before transfers and other recognised gains and losses		<u>(170)</u>	<u>(238)</u>	<u>-</u>	<u>(408)</u>	<u>181</u>
<b>Transfers:</b>						
Gross transfers between funds	7	-	-	-	-	-
<b>Net (outgoing) / incoming resources before other recognised gains and losses</b>		<u>(170)</u>	<u>(238)</u>	<u>-</u>	<u>(408)</u>	<u>181</u>
Other recognised gains and losses:						
Realised and unrealised gains/ (losses) on investment assets		79	30	-	109	132
<b>Net movement in funds</b>		<u>(91)</u>	<u>(208)</u>	<u>-</u>	<u>(299)</u>	<u>313</u>
<b>Reconciliation of funds</b>						
Total funds brought forward	14	<u>2,040</u>	<u>842</u>	<u>5</u>	<u>2,887</u>	<u>2,574</u>
<b>Total funds carried forward</b>	14	<u><u>1,949</u></u>	<u><u>634</u></u>	<u><u>5</u></u>	<u><u>2,588</u></u>	<u><u>2,887</u></u>

**The Mid Yorkshire Hospitals NHS Trust Charitable Fund  
Balance Sheet  
As at 31 March 2013**

	Note	Unrestricted Funds £000	Restricted Funds £000	Endowment Funds £000	Total Funds 2013 £000	Total Funds 2012 £000
<b>Fixed assets:</b>						
Investments	9	1,012	384	-	1,396	1,287
<b>Total fixed assets</b>		<u>1,012</u>	<u>384</u>	<u>-</u>	<u>1,396</u>	<u>1,287</u>
<b>Current assets:</b>						
Debtors	11	17	3	-	20	55
Short term investments and deposits	11	1,183	461	5	1,649	1,449
Cash at bank and in hand	11	97	37	-	134	607
<b>Total current assets</b>		<u>1,297</u>	<u>501</u>	<u>5</u>	<u>1,803</u>	<u>2,111</u>
<b>Liabilities:</b>						
Creditors falling due within one year	12	(37)	(4)	-	(41)	(201)
<b>Net current assets</b>		<u>1,260</u>	<u>497</u>	<u>5</u>	<u>1,762</u>	<u>1,910</u>
<b>Total assets less current liabilities</b>		<u>2,272</u>	<u>881</u>	<u>5</u>	<u>3,158</u>	<u>3,197</u>
Provisions for liabilities and charges	13	(323)	(247)	-	(570)	(310)
<b>Net assets</b>		<u>1,949</u>	<u>634</u>	<u>5</u>	<u>2,588</u>	<u>2,887</u>
<b>The funds of the charity:</b>						
Permanent endowment funds	14	-	-	5	5	5
Restricted income funds		-	634	-	634	842
Unrestricted income funds:		1,949	-	-	1,949	2,040
<b>Total charity funds</b>		<u>1,949</u>	<u>634</u>	<u>5</u>	<u>2,588</u>	<u>2,887</u>

The notes on pages 3 to 12 form part of these accounts

Approved on behalf of the Corporate Trustee by the Board of the Mid Yorkshire Hospitals NHS Trust on 27 June 2013 and signed on its behalf by



**The Mid Yorkshire Hospitals NHS Trust Charitable Fund**  
**Notes to the Accounts**  
**For the year ended 31 March 2013**

**1. Accounting Policies**

(a) **Basis of preparation**

These financial statements have been prepared under the historic cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2005) issued in March 2005 and applicable UK Accounting Standards and the Charities Act 2011 (previously Charities Acts 1993 and 2006).

(b) **Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Where the restriction requires the gift to be invested to produce income but the Trustees do not have the power to spend the capital, it is classed as a permanent endowment fund.

Unrestricted income funds comprise those funds which the Trustee is free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the donor has made known their non binding wishes or where the Trustees, at their discretion, have created a fund for a specific purpose.

The major funds held in each of these categories are disclosed in note 14.

(c) **Incoming resources**

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.

(d) **Incoming resources 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.

Material legacies which have been notified but not recognised as incoming resources in the Statement of Financial Activities are disclosed in a separate note to the accounts with an estimate of the amount receivable (note 15).

(e) **Resources expended and irrecoverable VAT**

Expenditure is recognised when a liability is incurred. Grant commitments are recognised when a constructive obligation arises that result in payments being unavoidable.

Grants are only made to related or third party NHS bodies and non-NHS bodies in furtherance of the charitable objects of the fund. Contractual arrangements are recognised as and when goods or services are supplied.

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

**The Mid Yorkshire Hospitals NHS Trust Charitable Fund**  
**Notes to the Accounts**  
**For the year ended 31 March 2013**

- (f) **Recognition of liabilities and constructive obligations**  
Grants are accounted for on an accruals basis where the conditions for their payment have been met. Provisions are made where a liability has arisen which is either of uncertain timing or amount. Constructive obligations are accounted for as provisions because of the uncertainty regarding the final cost and the date of payment. Where an intention has not been communicated or the size of the grant has not been determined an appropriate designation is made from unrestricted funds.
- (g) **Allocation of overhead and support costs**  
Overhead and support costs have been allocated between Charitable Activities and Governance Costs. 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 4. Where costs are shared by two or more charitable activities, for example support costs, these costs have been apportioned between categories on the basis of the time taken to process transactions within the accounting period for each category of charitable activity and this is analysed in note 4.
- (h) **Costs of generating funds**  
The costs of generating funds are the costs to generate income for the Charity, other than those costs incurred in undertaking charitable activities. The costs of generating funds represent fundraising costs part year and investment management fees.
- (i) **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.
- (j) **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.
- (k) **Investments**  
Investments are stated at market value as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.  
  
Quoted stocks are included in the balance sheet at mid-market price, excluding dividends. Costs on acquisition are included in the Statement of Financial Activities in the year of purchase.  
  
The Charities Official Investment Fund (COIF) Charities Deposit Fund represents the investment in COIF. COIF invests in interest bearing deposits and pays a variable rate of interest based on returns they receive. Interest is accrued for when due.
- (l) **Realised gains and losses**  
All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchase date if later).

**The Mid Yorkshire Hospitals NHS Trust Charitable Fund**  
**Notes to the Accounts**  
**For the year ended 31 March 2013**

**2. Related party transactions**

The Mid Yorkshire Hospitals NHS Trust is the main beneficiary of the Charity. Of the total direct charitable expenditure, £703k (2012: £648k) detailed in note 5, grants made to NHS Wakefield and NHS Kirklees totalled £6k (2012: £14k) with the remainder being for the Mid Yorkshire Hospitals NHS Trust.

The Mid Yorkshire Hospitals NHS Trust provides administration, clerical and financial services to the Charity which cost £86k (2012: £86k).

Other creditors includes £41k (2012: £190k) sums owed at the year end by the Charity to the Mid Yorkshire Hospitals NHS Trust, for costs incurred by the NHS Trust on behalf of the Charity in the furtherance of the Charity's objects. Included in provisions for liabilities and charges is £570k (2012: £310k) in respect of grants payable to the Mid Yorkshire Hospitals NHS Trust.

Other NHS bodies that are beneficiaries of the Charity are NHS Wakefield (formerly Wakefield District Primary Care Trust) and NHS Kirklees (Kirklees Primary Care Trust). Each organisation has a designated fund within the umbrella of the Charity. The balances on the designated funds were £8k (2012: £15k) and £7k (2012: £6k) respectively. Due to the demise of the Primary Care Trusts on 31 March 2013 the remaining funds will provide grants for the services for which they were donated. Where these services fall within a local Clinical Commissioning Group's remit from 1 April 2013, close networks will be maintained to spend donated funds in line with a donor's wish.

Transactions with NHS Wakefield relating to Transforming Community Services are disclosed in Note 17.

During the year none of the members of the NHS Trust Board or senior NHS Trust staff or parties related to them were direct beneficiaries of the Charity.

Neither the Corporate Trustee nor any member of the NHS Trust Board has received honoraria, emoluments or expenses in the year and benefits other than in their capacity as employees of the Mid Yorkshire Hospitals NHS Trust and in line with the ordinary use of funds. The Trustee has not purchased Trustee indemnity insurance.

**3. Analysis of voluntary income**

	<b>Unrestricted funds £000</b>	<b>Restricted funds £000</b>	<b>2013 Total £000</b>	<b>2012 Total £000</b>
Donations from individuals	122	-	122	121
Donations from charities	15	-	15	61
Corporate donations	16	-	16	22
Legacies	81	24	105	561
<b>Total</b>	<b>234</b>	<b>24</b>	<b>258</b>	<b>765</b>

Donations from charities in 2013 include donations from various local charities. In 2012 the majority of the donations from charities were received from Stepping Stones (registered charity number 1124338) to purchase specific items of medical equipment. Note 16 provides information about the transactions.

**The Mid Yorkshire Hospitals NHS Trust Charitable Fund**  
**Notes to the Accounts**  
**For the year ended 31 March 2013**

**4. Allocation of support costs and overheads**

Overhead and support costs are allocated to governance costs with the remaining balance apportioned across charitable activities using the same apportionment bases.

<b>Allocation and apportionment to governance costs</b>	<b>Basis of apportionment</b>	<b>Allocated to governance £000</b>	<b>Residual for apportionment £000</b>	<b>Total 2013 £000</b>
Computer software license	Proportionate to charitable expenditure	-	3	3
Financial Services	Allocated on time	14	73	87
Professional fees	Proportionate to charitable expenditure	-	1	1
External audit fees	Governance	3	-	3
<b>Total</b>		<b>17</b>	<b>77</b>	<b>94</b>

<b>Apportionment of support costs across charitable activities fund movements</b>	<b>Land And buildings</b>	<b>Purchase of medical equipment</b>	<b>Refurbish-ment</b>	<b>Staff education and resources</b>	<b>Patient welfare and amenities</b>	<b>Total allocated 2013</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Computer software license	-	1	-	-	1	2
Financial Services	1	29	-	12	32	74
Professional fees	-	1	-	-	-	1
<b>Total</b>	<b>1</b>	<b>31</b>	<b>-</b>	<b>12</b>	<b>33</b>	<b>77</b>
<b>Restricted</b>	-	20	-	-	-	20
<b>Unrestricted</b>	1	11	-	12	33	57
<b>Total</b>	<b>1</b>	<b>31</b>	<b>-</b>	<b>12</b>	<b>33</b>	<b>77</b>



**The Mid Yorkshire Hospitals NHS Trust Charitable Fund**  
**Notes to the Accounts**  
**For the year ended 31 March 2013**

**5. Analysis of charitable expenditure**

The Charity made grants to the Mid Yorkshire Hospitals NHS Trust, NHS Wakefield and NHS Kirklees in support of a range of charitable activities.

	<b>Funded activity</b>	<b>Support costs</b>	<b>Total</b>	<b>Funded activity</b>	<b>Support costs</b>	<b>Total</b>
	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2012</b>	<b>2012</b>	<b>2012</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Land and Buildings	32	1	33	38	1	39
Purchase of Medical Equipment	448	31	479	315	21	336
Refurbishment	-	-	-	47	4	51
Staff Education and Resources	32	12	44	89	24	113
Patient Welfare and Amenities	114	33	147	78	31	109
<b>Total</b>	<b>626</b>	<b>77</b>	<b>703</b>	<b>567</b>	<b>81</b>	<b>648</b>

The grants made to NHS Wakefield and NHS Kirklees totalled £6k (2012: £14k) with the remainder being for the Mid Yorkshire Hospitals NHS Trust.

**6. Analysis of grants**

The Corporate Trustee operates a scheme of delegation, through which all grant funded activity is managed by fund administrators responsible for the day to day disbursements in accordance with the directions set out by the Trustees in the Charity standing orders and financial instructions. The Charity has not made any grants to individuals. The total cost of making grants is included within charitable activities analysis on the face of the Statement of Financial Activities. The grants received by the beneficiaries for each category of charitable activity are disclosed in note 5.

**7. Transfers between funds**

There are no transfers between unrestricted and restricted funds in 2013. In 2012, as a result of the new Private Finance Initiative hospitals at Pontefract and Wakefield, service delivery was reconfigured within the Mid Yorkshire Hospitals NHS Trust. All restricted and unrestricted, designated funds were reviewed to align with the new configuration of the hospitals. Chest Unit services at Pontefract General Infirmary (PGI) were transferred to Pinderfields Hospital (PH) in this reconfiguration. The Chest Unit charitable fund was reallocated, accordingly, to PH Chest Unit Services charitable fund and nominated as restricted. The value of the transfer was £7,000. Details of the fund can be found in note 14.

**8. Auditor's remuneration**

The auditor's remuneration of £2,880 (2012: £4,800) related solely to the audit with no other additional work undertaken (2012: £nil).

**The Mid Yorkshire Hospitals NHS Trust Charitable Fund**  
**Notes to the Accounts**  
**For the year ended 31 March 2013**

**9. Fixed asset investments**

<b>Movement in fixed asset investments</b>	<b>2013</b>	<b>2012</b>
	<b>Total</b>	<b>Total</b>
	<b>£000</b>	<b>£000</b>
Market value brought forward	1,287	1,426
Add: additions to investments at cost	-	505
Less: disposals at carrying value	-	(734)
Add: net gain/(loss) on revaluation	109	90
Market value as at 31 <sup>st</sup> March	<u><u>1,396</u></u>	<u><u>1,287</u></u>

All fixed asset investments were held in UK Government Stocks at 31<sup>st</sup> March 2013 and 31<sup>st</sup> March 2012.

**10. Total gross income from investments and cash on deposit**

	<b>2013</b>	<b>2012</b>
	<b>Held in UK</b>	<b>Held in UK</b>
	<b>Total</b>	<b>Total</b>
	<b>£000</b>	<b>£000</b>
<u>Fixed asset investments</u>		
Quoted investments – UK Government Stocks	23	34
<u>Current asset investments</u>		
Common Deposit Fund	13	10
2.1% Fixed Term Deposit maturing 4/7/11	-	1
2% Fixed Term Deposit maturing 13/2/12	-	4
<u>Current assets</u>		
Interest on cash held on deposit	1	1
<b>Total</b>	<u><u>37</u></u>	<u><u>50</u></u>

**11. Analysis of current assets**

<b>Debtors under 1 year</b>	<b>2013</b>	<b>2012</b>
	<b>Total</b>	<b>Total</b>
	<b>£000</b>	<b>£000</b>
Accrued income	18	55
Prepayments	2	-
<b>Total</b>	<u><u>20</u></u>	<u><u>55</u></u>

**The Mid Yorkshire Hospitals NHS Trust Charitable Fund**  
**Notes to the Accounts**  
**For the year ended 31 March 2013**

<b>Current asset investments</b>	<b>2013</b>	<b>2012</b>
	<b>Held in UK</b>	<b>Held in UK</b>
	<b>£000</b>	<b>£000</b>
COIF Charities Deposit Fund	<u>1,649</u>	<u>1,449</u>

<b>Analysis of cash and deposits</b>	<b>2013</b>	<b>2012</b>
	<b>£000</b>	<b>£000</b>
Lloyds TSB Corporate Call Account	134	352
RBS Business Reserve Account	-	255
<b>Total</b>	<u><b>134</b></u>	<u><b>607</b></u>

**12. Analysis of current liabilities and long term creditors**

<b>Creditors under 1 year</b>	<b>2013</b>	<b>2012</b>
	<b>Total</b>	<b>Total</b>
	<b>£000</b>	<b>£000</b>
Other creditors	41	190
Accruals	-	11
<b>Total</b>	<u><b>41</b></u>	<u><b>201</b></u>

Other creditors includes £41k (2012: £190k) sums owed at the year end by the Charity to a related party, the Mid Yorkshire Hospitals NHS Trust, for costs incurred by the NHS Trust on behalf of the Charity in furtherance of the Charity's objects. This is disclosed in note 2.

**13. Provisions for liabilities and charges**

	<b>2013</b>	<b>2012</b>
	<b>Total</b>	<b>Total</b>
	<b>£000</b>	<b>£000</b>
At 1 April	310	459
Arising during the year	817	211
Utilised during the year	(384)	(306)
Released during the year	(173)	(54)
<b>At 31 March</b>	<u><b>570</b></u>	<u><b>310</b></u>
Due within one year	558	274
Due within one and five years	12	36
<b>At 31 March</b>	<u><b>570</b></u>	<u><b>310</b></u>

Provisions for liabilities and charges represent constructive obligations which the Charity has with other related NHS bodies. This represents the balance of grant commitments where the nature and the amount of grant have been communicated to the recipient.

**The Mid Yorkshire Hospitals NHS Trust Charitable Fund**  
**Notes to the Accounts**  
**For the year ended 31 March 2013**

**14. Analysis of charitable funds**

	Balance at 1 April b/fwd	Incoming resources	Resources expended	Transfers	Gains and losses	Fund balance c/fwd
	£000	£000	£000	£000	£000	£000
<b>a) Permanent endowment fund</b>						
B Andrassy	5	-	-	-	-	5
<b>Permanent endowment fund</b>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5</u>
<b>Total</b>						
<b>b) Restricted fund</b>						
Arthur Armitage	230	3	(15)	-	6	224
Pinderfields Burns Research	30	1	(1)	-	1	31
Coronary Care	255	3	(249)	-	10	19
Cancer Services	255	3	(9)	-	10	259
PH Chest Unit Services	70	1	1	-	3	75
Spinal Injuries Unit	2	-	-	-	-	2
Urology	-	24	-	-	-	24
<b>Restricted fund total</b>	<u>842</u>	<u>35</u>	<u>(273)</u>	<u>-</u>	<u>30</u>	<u>634</u>
<b>c) Analysis of unrestricted and material designated funds</b>						
Stepping Stones Annex	234	4	(10)	(15)	-	213
General Purpose PH	173	27	(110)	-	-	90
General Purpose DDH	156	34	4	-	-	194
Other designated funds	1,477	213	(332)	15	79	1,452
<b>Unrestricted fund total</b>	<u>2,040</u>	<u>278</u>	<u>(448)</u>	<u>-</u>	<u>79</u>	<u>1,949</u>
<b>Total</b>	<u>2,887</u>	<u>313</u>	<u>(721)</u>	<u>-</u>	<u>109</u>	<u>2,588</u>

**The Mid Yorkshire Hospitals NHS Trust Charitable Fund  
Notes to the Accounts  
For the year ended 31 March 2013**

All endowment and restricted funds are reported separately. The Trustee set an opening or closing balance of £100,000 or above as the threshold for reporting material designated funds. In the interests of accountability and transparency a complete breakdown of all designated (earmarked) funds is available upon written request.

<b>Name of fund</b>	<b>Description, nature and purposes of the fund</b>
B Andrassy	This endowment fund was a legacy from B Andrassy in 1994 of £5,000 to be invested and the income from such investments to be applied in the provision of gynaecological training.
Arthur Armitage	This restricted fund was a legacy from Arthur Armitage to provide medical and scientific equipment and associated supporting consumables for patients remaining under the care of a Pinderfields Hospital consultant to enable them to live in the community.
Coronary Care and Cancer Services	These are restricted funds relating to a legacy that was received for specific services.
Pinderfields Burns Research Fund	Promoting for the benefit of the public, the study into burn prevention, burn treatment and burn care and to promote and co-ordinate research into the scientific, clinical and social aspects of burns and arrange for the results of the research to be published.
PH Chest Unit Services	Is a fund designated for the Chest Unit at Pinderfields Hospital (Chest Unit services were previously located at Pontefract General Infirmary).
Spinal Injuries Unit	Is a fund for specific items of equipment for the Spinal Injuries Unit.
Urology	This is a restricted fund relating to a legacy that was received for urology services.
Stepping Stones Annex	Is a fund designated for the purchase of general equipment within the Stepping Stones Annex.
General Purpose PH	Is a fund designated for general purposes of Pinderfields Hospital.
General Purpose DDH	Is a fund designated for general purposes of Dewsbury and District Hospital.
Other Designated Funds	There are 132 (2012:135) other designated fund accounts relating to wards and clinical departments within the Mid Yorkshire Hospitals NHS Trust for which donors have indicated their non binding wishes when making their donations.

**The Mid Yorkshire Hospitals NHS Trust Charitable Fund  
Notes to the Accounts  
For the year ended 31 March 2013**

**15. Material Legacies**

Legacy income is only included in incoming resources where receipt is reasonably certain and the amount is known with certainty, or the legacy has been received. At 31 March 2013 and at 31 March 2012, the Charity had been notified of legacies, for which the estimated total values were unknown and have not been included in the accounts.

**16. Spinal Injuries Unit**

Stepping Stones (Pinderfields Spinal Injuries Centre Limited) is a registered charity (1124338) which has raised significant monies over a period of years for the health benefit of spinal injuries patients. The Charity on behalf of The Mid Yorkshire Hospitals NHS Trust (Corporate Trustee) entered into an agreement with Stepping Stones, whereupon Stepping Stones agreed to fund a specific list of equipment purchases, after discussions with clinical staff. The remaining monies relating to the agreement are disclosed in Note 14 - Stepping Stones Annex.

**17. Transforming Community Services**

In April 2011, a number of services transferred from NHS Wakefield to The Mid Yorkshire Hospitals NHS Trust under Transforming Community Services. This initiative was to separate NHS provider services from its commissioners. In the accounts to 31 March 2012 three unrestricted charitable funds relating to these services, with a value of £14k, were transferred into this Charity and treated as 'other incoming resources'.