

SOUTHERN HEALTH AND SOCIAL CARE TRUST

**ANNUAL REPORT AND ACCOUNTS OF THE CHARITABLE
TRUST FUNDS HELD BY THE SOUTHERN HEALTH AND
SOCIAL CARE TRUST**

YEAR ENDED 31 MARCH 2019



SOUTHERN HEALTH AND SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2019

Laid before the Northern Ireland Assembly under Article 90(5) of the Department of Health and Personal Social Services (NI) Order 1972 (as amended by the Audit and Accountability Order 2003) by the Department of Health

On

xx xxxx 2019

SOUTHERN HEALTH AND SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS

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Annual Report of the Trustees of the Charitable Trust Funds held by the Southern Health and Social Care Trust for the year ended 31 March 2019

INTRODUCTION

This is the annual report for the Charitable Trust Funds held by the Southern Health and Social Care Trust ('Trust Funds') for the year from 1 April 2018 to 31 March 2019.

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 Southern Health and Social Care 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 (DoH). This format is in accordance with the requirements of the "Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland (FRS 102)" ("The Charity SORP").

REFERENCE AND ADMINISTRATIVE DETAILS

Contact Us

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Southern College of Nursing
Craigavon Area Hospital
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Portadown
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Comments

If you have any comments about this report or would like extra copies please telephone 028 3756 0118.

Trustee Arrangements

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 members of the Southern Health and Social Care Trust were the trustees of the Trust Funds during 2018/19. This constituted the following:

Non-executive members

Mrs R Brownlee
Mrs S Rooney

Chair
Chair of Endowments and Gifts Committee

| | |
|----------------|--|
| Mrs H McCartan | Chair of Audit Committee |
| Ms E Mullan | Chair of Governance Committee |
| Mr J Wilkinson | Chair of the Patient & Client Experience Committee |
| Ms G Donaghy | |
| Mr M McDonald | |
| Mrs P Leeson | |

Executive members

| | |
|---------------|--|
| Mr S Devlin | Chief Executive |
| Ms H O'Neill | Acting Director of Finance & Procurement (15 November 2017- 4 September 2018) Director of Finance, Procurement & Estates (5 September 2018 – Present) |
| Mr P Morgan | Director of Children & Young People's Services / Executive Director of Social Work |
| Dr R Wright | Medical Director (to 31 August 2018) |
| Dr A Khan | Interim Medical Director (April 2018 – November 2018) |
| Dr M O'Kane | Medical Director (December 2018 – Present) |
| Mrs H Trouton | Interim Executive Director of Nursing, Midwives & AHPs |

Other Members

| | |
|-------------------|---|
| Mrs A Magwood | Director of Performance and Reform |
| Mrs V Toal | Director of Human Resources & Organisational Development |
| Mrs E Gishkori | Director of Acute Services |
| Mrs Anita Carroll | Acting Director of Acute Services (from 26 July 2018 – 30 September 2018) |
| Mr B McNeany | Director of Mental Health & Disability Services (January 2019 – Present) |
| Mrs C Harney | Interim Director of Mental Health & Disability Services (January 2018 – December 2018) |
| Mrs M McClements | Interim Director of Older People & Primary Care Services (2 October 2017 – 18 September 2018) Director of Older People & Primary Care Services (19 September 2018 – Present) |

The Trustees have delegated responsibility for the on-going management of funds to the Endowments and Gifts Committee.

The Southern Health and Social Care Trust (SHSCT) Trust Funds is on the deemed list of charities as it is registered with Her Majesty's Revenue and Customs for charitable tax purposes. The Trust Funds had applied to the Charity Commission for Northern Ireland (CCNI) to register as a charity however following engagement with CCNI, these applications have been withdrawn to allow restructuring of the Trust

Funds held by HSC organisations in advance of seeking registration. It is acknowledged this restructuring will take some time to complete. Therefore a charity number is currently outstanding.

The Trustees employed the following professional advisors during the year:

Auditors

Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

Bankers

Bank of Ireland
13 Market Street
Lurgan
BT66 6AR

Solicitors

Directorate of Legal Services
Business Services Organisation
2 Franklin Street
Belfast
BT2 8DQ

Investment Managers

NI Central Investment Fund for Charities (NICIFC)
The Lighthouse Building
4th Floor, 1 Cromac Place
Gasworks Business Park
Ormeau Road,
Belfast
BT7 2JB

Structure, Governance and Management

The Trust Funds held by the Southern Health and Social Care Trust are governed by the Health and Personal Social Services (NI) Order 1972. The Trust Board acts as “corporate trustee” for the Trust Funds. Trust Board members are recruited by the Department of Health in accordance with its recruitment procedures and are appointed by the Minister for Health.

The Endowments and Gifts Committee is the committee responsible for providing assurance to the Trust Board on all aspects of the stewardship and management of funds donated or bequeathed to the Trust.

The Terms of Reference of the Endowments and Gifts Committee cover the following:

- Constitution – The Committee is established to administer the Trust Funds. It is authorised by the Trust 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. All employees are directed to cooperate with any request made by the Committee.

- Membership – Not less than 3 Non Executive Directors, 1 of whom shall act as the Committee's Chair; the Director of Acute Services (or their nominee); and the designated Director with responsibility for Human Resources and Organisational Development. The Director of Finance or their representative shall normally attend meetings. The Committee may seek the attendance of other parties if deemed necessary.
- Quorum – Three members, including two Non Executive Directors and one Director.
- Frequency of meetings – the Endowments and Gifts Committee will meet no fewer than 4 times per year. The Chair of the Committee may convene additional meetings as is deemed necessary.

The roles and responsibilities of the Endowments and Gifts Committee in relation to the management and governance of the Trust Funds were as follows:

- To ensure that appropriate arrangements are in place to oversee the administration, including banking arrangements of Trust Funds and their investment and disbursement;
- The normal purposes to which funds may be applied include all relevant expenditure likely to enhance the provision of health and social care services in accordance with current legislation relating to Trust Funds as well as Standing Financial Instructions, associated operational procedures of the Trust and the wishes of the donor;
- Satisfy itself that Trust funds are managed in line with guidance in the Trust's Standing Financial Instructions, Departmental guidance and legislation;
- Ratify the creation of a new fund 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;
- Seek assurance that assets in ownership of, or used by, the Trust Funds will be maintained with the Trust's general estate and inventory of assets;
- Seek assurance that funds are not unduly or unnecessarily accumulated;
- Ensure that a Trustees' Report is produced as part of the production of annual accounts for Trust Funds;
- Seek assurance that expenditure from Trust Funds is subject to appropriate value for money considerations including proper procurement procedures where applicable;
- Ensure that Annual Accounts are prepared in accordance with DoH guidelines and submitted to the Trust Board within agreed timescales; and
- On behalf of the Trust Board, and on the advice of the Senior Management Team, the Committee will authorise appropriate policies and procedures in relation to Trust Funds.

Reporting arrangements: The minutes of meetings of the Committee shall be formally recorded and approved at the subsequent Committee meeting prior to submission to

Trust Board for approval. The Committee will report to the Board annually on its work.

During 2018-19, the Committee held 5 meetings to oversee the administration of the Trust Funds, their investment and disbursement. Attendance was as follows:

| Name of Board member | Attendance |
|---|------------|
| Non-Executive | |
| Mrs S Rooney (Chair) | 5/5 |
| Mrs H McCartan | 5/5 |
| Mr M McDonald | 4/5 |
| Director | |
| Mrs E Gishkori (Director of Acute Services) | 5/5 |
| Mrs V Toal (Director of HR & OD) | 4/5 |

The Director of Finance is responsible for the day to day management and control of the administration of the Trust Funds and reports to the Endowments and Gifts Committee. The Director of Finance has responsibility to ensure that Trust Funds are managed appropriately with regard to their purpose and requirements; that full accounting records are maintained and that devolved decision making or delegated arrangements are in accordance with the policies and procedures agreed by the Endowments and Gifts Committee.

BSO Internal Audit includes the Trust Funds as part of their rolling programme of audits. The SHSCT Audit Committee carries out an oversight role in reviewing Internal Audit reports and the annual accounts.

There are no key management personnel employed by the Trust Funds and there are no employees. All management and administration duties are performed by employees of the Southern HSC Trust and the Trust Funds are charged a management fee for their services.

Objectives and Activities

The objectives for the Trust Funds held by the Southern Health and Social Care Trust in 2018-19 were to ensure that charitable donations received by the Trust were appropriately managed, invested, expended and controlled, in a manner that was consistent with the purposes for which they were given and with the Trust’s Standing Financial Instructions and Departmental guidance and legislation.

Funds are used to support expenditure in the following areas to progress the objective of the Trust Funds:

- New equipment;
- Enhance the patient/client environment/ treatment experience;
- Staff education and training / skills enhancement; and
- Academic Research and Development.

Main Activities of the Trust Funds for the year 2018-19

The Endowments and Gifts Committee continued to meet regularly to monitor the use and rationalisation of Funds and to advise on and approve expenditure requests from the Fund Managers, in accordance with their terms of reference and the ongoing objectives for the use of the Funds.

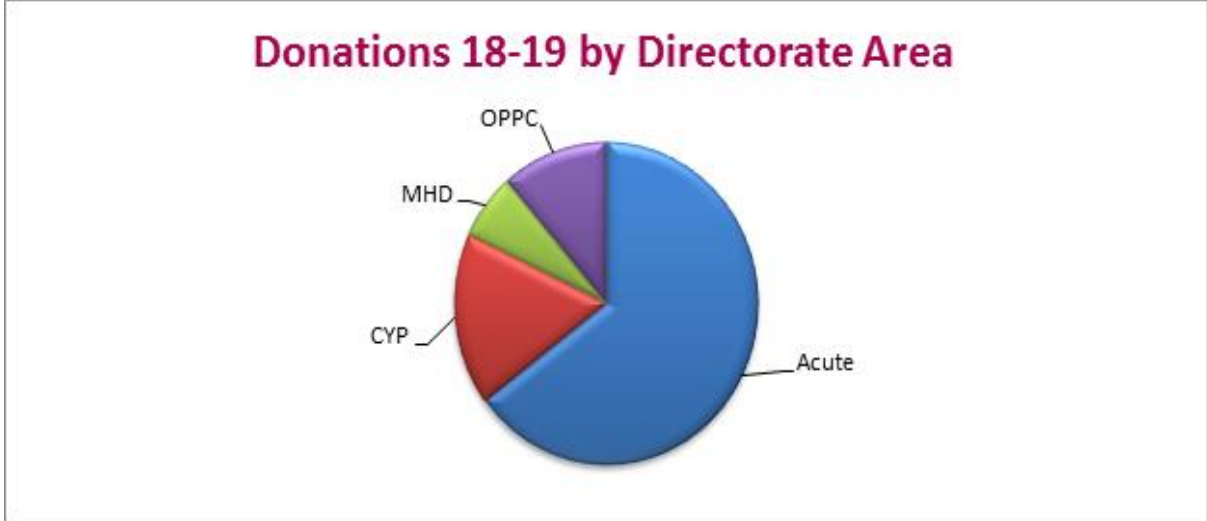
The Endowments and Gifts Committee has been proactive during 2018-19 in seeking to promote Trust Funds across the Southern HSC Trust and in ensuring that donors' wishes are being upheld. From April 2018, revised arrangements for the receipt of donations were introduced whereby the Trust only accept donations into four Directorate wide Funds – Acute, Older People and Primary Care (OPPC), Children's and Young People's Services (CYPS) and Mental Health and Learning Disability (MHLD). Training sessions took place early 2018-19 so that the revised arrangements were widely communicated and understood by staff throughout the Trust. These new arrangements have continued to be widely publicised throughout the year and a new promotional video was released in late 2018-19.

The Endowments and Gifts Committee has also continued to promote rationalisation of Trust Funds where possible in 2018-19, the purpose of which is twofold – to ensure appropriate use of all funds, irrespective of the size of the donation and to reduce the administration associated with having a very large number of funds. The importance of this work was re-enforced by a representative of the Charities Commission for Northern Ireland who gave a presentation to the Endowments and Gifts Committee on the charity registration process and the requirements associated with this. During 2018-19 a further 11 funds were fully depleted.

The Endowments and Gifts Committee revised their Terms of Reference during the year to reflect the updated membership of directors. There were no other changes.

Achievements and Performance

Total donations to the Trust Funds for 2018-19 were £342k. There were very many generous donations from patient and client groups, their families and carers, and other community fundraising efforts.



One legacy was received for the Acute Directorate Fund.

Donations – Some examples include:

- ❖ Donations for specialised equipment and furniture;
- ❖ Donations in memory of loved ones who were patients of SHSCT;
- ❖ Donations for a Bereavement Suite at Daisy Hill Hospital;
- ❖ Room makeovers funded by donations from the public;
- ❖ Artwork for the new children’s unit;
- ❖ Fundraising donations from service users and their families in recognition of excellent care delivered by the SHSCT; and
- ❖ Fundraising donations from local businesses, schools and community groups.

Thanks to the generosity of a local family, a new sensory room was opened in the Daisy Children and Young People’s Unit at Daisy Hill Hospital. ‘Harvey’s Haven’ was the dream of Bessbrook woman Clare McCabe, following the sad loss of her little boy Harvey who passed away in January 2015, aged just two and a half.

Clare, partner Cathal along with family and friends, worked tirelessly raising £23,000 to create the beautiful room, complete with the latest in sound and light interactive equipment.

Paying tribute to Clare and family, Dr Ahmed Khan, Associate Medical Director for Children and Young People’s Services for the Southern Trust said: “We sincerely thank the McCabe family who have gone to so much effort to help other families following their own tragic loss. Being in hospital is particularly difficult for children and young people and indeed stressful for the whole family. Harvey’s Haven is a place where families can now find some peace and tranquillity and which offers children some distraction during their time in hospital.”



Sister Michelle McLogan, Daisy Children and Young People’s Unit with members of the McCabe family marking the launch of Harvey’s Haven, the new sensory room.

During the year the Trust Funds continued to be spent on activities commensurate with its objectives. £342k was expended on charitable activities, in accordance with the Trust Fund's policies and procedures.

Examples of improvements the Trust Funds have supported financially during 2018-19 as a result of donations and legacies received include:

- ❖ New dementia care technology – several “Magic Tables” – award winning innovation aimed at helping people in the later stage of dementia to be more active and responsive;
- ❖ Injection simulators;
- ❖ Staff specialist training – fracture courses, advanced communication and neonatal ventilation training – this is staff education over and above that which would normally be provided;
- ❖ Equipment to enhance patient comfort during breast screening;
- ❖ An Irrigation system to provide development activities for service users;
- ❖ Reflexology for cancer patients; and
- ❖ Pamper gift boxes for patients receiving treatment for cancer.



Staff at the Gillis Memory Centre in Armagh are delighted to have installed the very latest technology to help patients with dementia.

Gillis Memory Centre is the dementia inpatient assessment unit for the Southern Health and Social Care Trust based on the St Luke's Hospital site.

Two local families, the Newports from Dungannon and the Boyds from Portadown raised over £7,000 for the

Centre to buy the equipment, through a number of fundraising events including quizzes, raffles, a run and a cycle.

Thanking the Newport and Boyd families, Siobhan Donaghy, Head of the Southern Trust Memory Service said: “On behalf of our whole team I sincerely thank both families and indeed all of those who donated to their fundraising efforts for such generosity in helping us to buy this amazing piece of technology.

“Our patients are getting really good physical and mental stimulation out of the games. The table is brilliant for triggering reminiscence, promoting social interaction and an overall sense of enjoyment”.

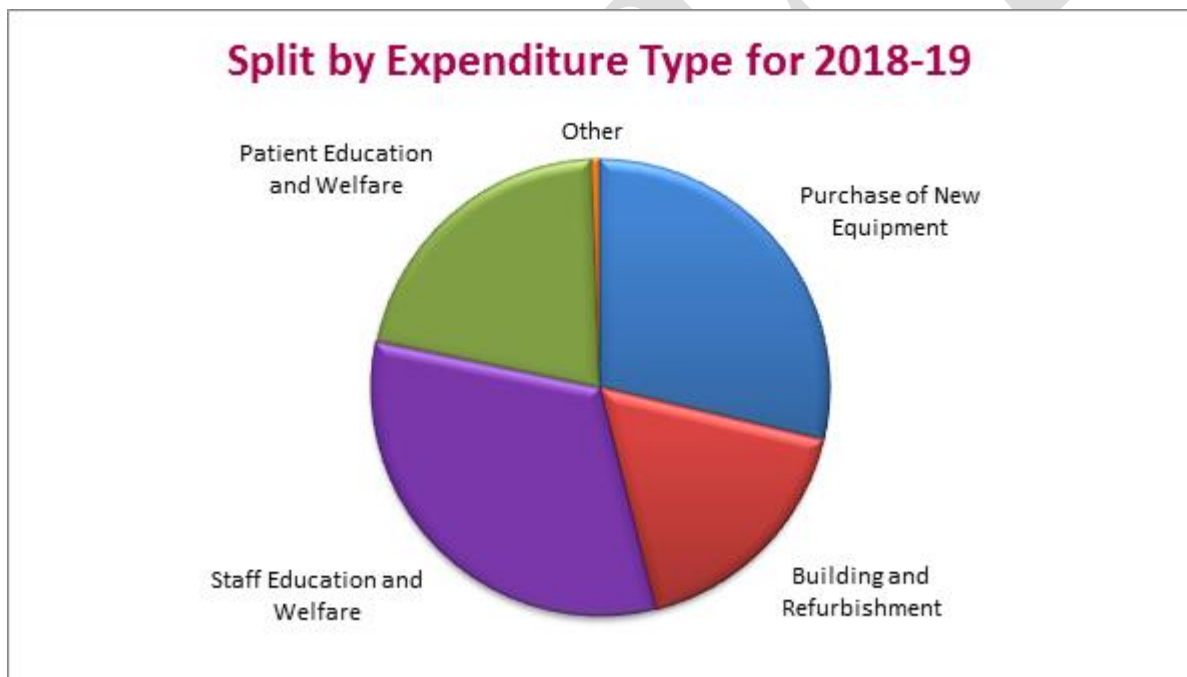


The Family Room at Craigavon Hospital's Intensive Care Unit has undergone a major makeover thanks to a local family.

Sisters Belinda O'Neill and Claudia McAvoy from Silverbridge, outside Newry decided to take on the project to give something back to the Unit after a close family member was a patient.

They hosted a 'Sparkling Afternoon Tea' in the Canal Court last year, raising £5,000 which they used to transform the room.

The new look Family Room now includes bespoke recliner chairs, a sofa bed, tea and coffee making facilities and a fridge. It is also has a shower room next door which can be used by relatives.



Investments

The Northern Ireland Central Investment Fund for Charities (NICIFC) continues to hold funds invested on behalf of the SHSCT Trust Funds. During 2018-19, the Endowments and Gifts Committee continued to review the performance of funds invested through NICIFC. The net market value of funds invested with the NICIFC at 31 March 2019 was £3,293k. This is 89.2% of the total value of Trust Funds.

The balance of funds held with the NICIFC has a gain in value of £182k in 2018-19 when compared to a loss of £59k in the prior year. This is due to an increase in valuation of this investment at the year end. An additional investment of £100k was also made to NICIFC in the current year. The nature of this investment is such that it

will fluctuate in line with prevailing economic circumstances and the possible impact of EU Exit in 2019-20 is unknown.

Financial Review

Introduction

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with FRS102 in the UK and Republic of Ireland and with relevant guidance issued by the Department of Health.

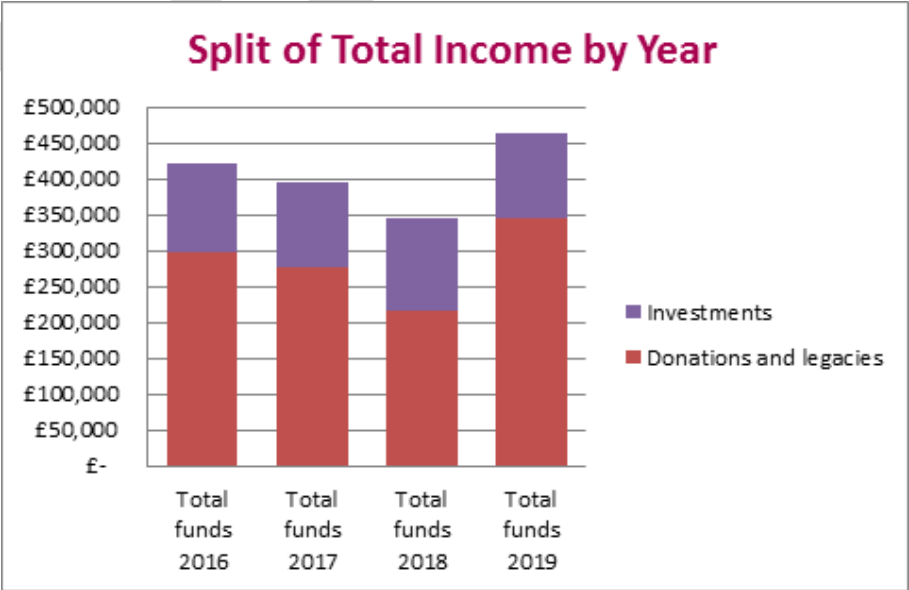
Where there is a legal restriction on the purposes to which a fund may be applied, the fund is classified in the accounts as a restricted fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are accounted for as an endowment fund. The Trust has seven endowment funds.

The restricted funds in existence prior to 1 April 2018 continue to exist and will continue to do so until the balance is utilised or reduced to a level which is appropriate to be transferred to another fund. This ongoing process will be incorporated into the Fund restructuring work which will continue in 2019-20 and beyond.

Review of the year 2018-19

Income

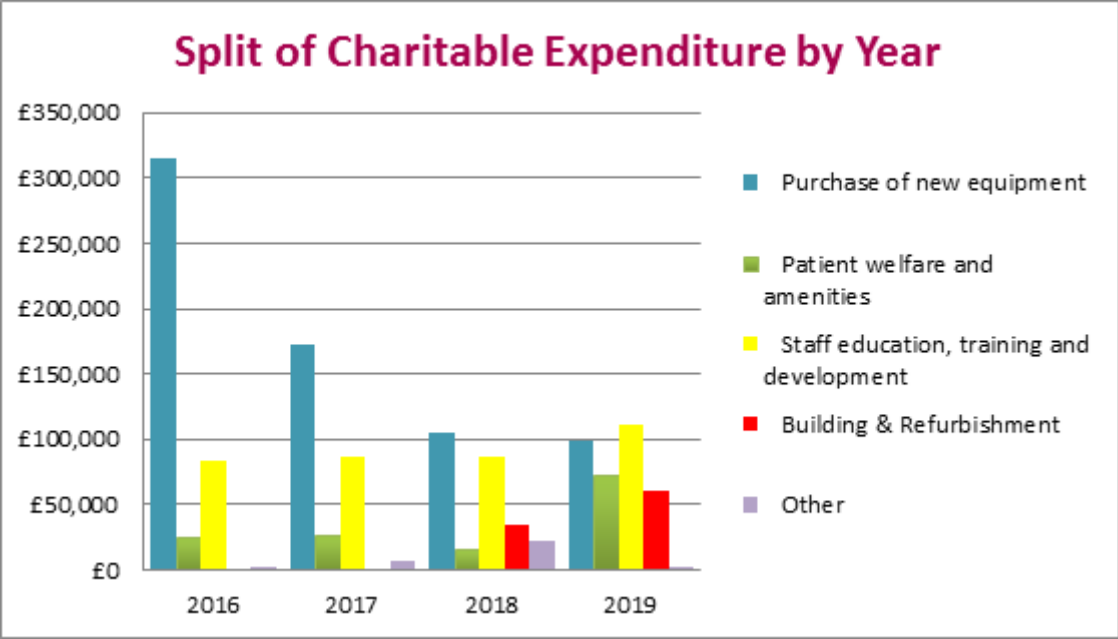
During the year income totalling £461k was received, an increase of £115k when compared to the prior year. £342k was received in donations and legacies compared to £216k in 2017-18. £119k of Investment income was received, this was a reduction of £11k, when compared to 2017-18.



Gifts in kind received in 2018-19 amounted to £44k (£24k included within corporate donations, £2k included within Individual donations and £18k included within other donations) and included items such as the provision of courses, conferences and award events including travel and accommodation and gift cards. They are included at a reasonable estimate of their value to the Trust Funds.

Expenditure

Total resources spent on charitable activities for the year amounted to £342k, an increase of £108k from 2017-18. Included within the £342k is governance and support costs for the financial administration of the funds amounting to £31k. This comprised £26k, representing a levy of approximately 7.6% of incoming resources for administration as agreed by the Endowments and Gifts Committee, and £5k audit fees. In addition to the charitable activity spend there were Investment management costs of £14k charged by the Investment Management Company based on the value of the portfolio held by NICIFC. Total expenditure in this financial year was, therefore, £356k.



Financial Position at Year End

Total fund balances were £3,690k at 31 March 2019, consisting of £3,652k of restricted funds and £38k of endowment funds. This is a total increase of £292k from the previous year.

Financial Controls

The Trustees are aware of their financial responsibilities for the money that is held on trust. The Chair of the Endowments and Gifts Committee reports to the Trust Board on a regular basis and fund managers are circulated with details of their fund

balances throughout the year. Detailed financial procedures are provided to Fund Managers, including delegated authority levels.

The Trustees' delegated authority levels for the Funds are as follows:

For the four Directorate wide funds:

- Expenditure up to £10,000 must be approved by a Director for the relevant fund;
- Expenditure over £10,000 and less than £50,000 must be approved by a Panel consisting of the Director for the relevant fund, a Director who is a member of the Endowments and Gifts Committee, a staff side representative and a member of staff who has responsibility for patient / client focus; and
- Expenditure over £50,000 must be approved by the Chief Executive or the Director of Finance, having been first recommended by the Panel.

For the other non endowment funds:

- Expenditure up to £1,000 must be approved by the designated Fund Manager;
- Expenditure over £1,000 and less than £10,000 must be approved by the relevant Director;
- Expenditure over £10,000 and less than £50,000 must be approved by the Chief Executive; and
- Expenditure over £50,000 must be jointly approved by the Chief Executive and one Director member of the Endowments and Gifts Committee.

Statement of Risk

The management of risk in relation to the Trust Funds is closely aligned with the Southern Health and Social Care Trust's risk management strategy and procedures.

The major risks to which the Trust Funds are exposed have been reviewed by the Board of the Southern HSC Trust and systems have been established to mitigate these risks. The major risks identified are falls in income due to the fluctuation of legacies and donations received and an adverse change in the stock market conditions. These risks are mitigated by regular reviews of income and expenditure requests, forecasts and by the annual investment performance reviews by the Endowments and Gifts Committee and advice from the external investment manager as required. This may result in the investment portfolio being changed if the Trustee considers the investments held are exposed to unnecessary risks.

The Trust Funds are indebted to the generosity of patients, clients, their families and carers, well-wishers and friends who have donated so generously to the work of the Trust Funds.

Reserves Policy

The SHSCT Trust Funds holds £nil in reserves as at 31 March 2019 (2018: £nil).

The Trust Funds do not currently enter into future commitments and so has not created any reserves for this. Activities are only authorised when funding is available.

Investment Policy

The SHSCT Trust Funds has invested in the NICIFC. NICIFC was set up in 1965 through the Charities Act (Northern Ireland) 1964, with the aim of providing charities with the opportunity to invest all or part of their assets in a centrally pooled fund, administered by the Department for Communities. The Fund is managed by recognised fund managers, with its investment policy and performance reviewed on a quarterly basis by a locally based advisory committee, appointed by the Department.

The NICIFC operates as a discretionary managed fund, with participating Charities allocated a proportionate number of shares based on the size of their investment and the most recent valuation (share price). The Fund invests in fixed-interest securities, UK & foreign equities and selected unitised funds. The allocation between these asset classes is reviewed and adjusted periodically, in line with the Fund's investment policy.

NICIFC is managed by the Department for Communities and the investment manager (currently Standard Life Wealth).

The balance of the Trust Funds monies are held in bank accounts under the HSC banking services contract.

The Endowments and Gifts Committee reviewed its Investment Policy in 2018-19. It has not made any changes to the existing policy and will continue to review the investment policy and portfolio annually.

Plans for Future Periods

The key focus for the Endowments and Gifts Committee in 2019-20 and beyond will be the preparations for the restructuring of the Trust Funds required in order to proceed with the CCNI registration application. This will include review of the purpose of the Funds, provision of governing documents and potentially seeking Court approval to effect any movement or transfer between Funds or any other changes to the Funds. This process will be carried out in conjunction with the Department of Health and the other HSCNI bodies, and taking cognisance of legal and professional advice. It is anticipated that this process will continue for 18 to 24 months.

In addition the Endowments and Gifts Committee will continue to actively promote the use of Trust Funds and review expenditure plans by Fund managers.

Signed on behalf of the Trustees:

(Chief Executive)

Date:

12 June 2019

**The Accounts of the Charitable Trust Funds
held by Southern Health and Social Care
Trust**

For the year ended 31 March 2019

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SOUTHERN HEALTH AND SOCIAL CARE TRUST – CHARITABLE TRUST FUNDS
THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

Audit Certificate

DRAFT

Audit Certificate

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SOUTHERN HEALTH AND SOCIAL CARE TRUST – CHARITABLE TRUST
FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

Statement of Financial Activities for the year ended 31 March 2019

| | Note | Unrestricted Funds £000 | Restricted Funds £000 | Endowment Funds £000 | 2019 Total Funds £000 | 2018 Total Funds £000 |
|--|------|-------------------------------|-----------------------------|----------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM: | | | | | | |
| Donations and Legacies | 2 | - | 342 | - | 342 | 216 |
| Investments | 3 | - | 119 | - | 119 | 130 |
| Total Income | | - | 461 | - | 461 | 346 |
| EXPENDITURE ON: | | | | | | |
| Raising Funds | 4 | | | | | |
| Investment Management Costs | | - | (14) | - | (14) | (15) |
| Charitable Activities | 6 | - | (342) | - | (342) | (233) |
| Total Resources Expended | | - | (356) | - | (356) | (248) |
| Gains/(Losses) on Investment Assets | | - | 180 | 2 | 182 | (59) |
| Net Movement in Funds | | - | 285 | 2 | 287 | 39 |
| Adjustment to add back: | | | | | | |
| Notional Audit Fee | | - | 5 | - | 5 | 5 |
| Net Movement in Funds excluding Notional Audit Fees | | - | 290 | 2 | 292 | 44 |
| RECONCILIATION OF FUNDS | | | | | | |
| Fund balances brought forward at 1 April 2018 | 13 | - | 3,362 | 36 | 3,398 | 3,354 |
| Fund balances carried forward at 31 March 2019 | 12 | - | 3,652 | 38 | 3,690 | 3,398 |

The notes at pages 22 to 37 form part of this account.

All gains and losses recognised in the reporting period are included in the SOFA and relate to continuing activities.

SOUTHERN HEALTH AND SOCIAL CARE TRUST – CHARITABLE TRUST
FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

Balance Sheet as at 31 March 2019

| | Note | Total Funds 31 March 2019 £000 | Total Funds 31 March 2018 £000 |
|---|------|--------------------------------------|--------------------------------------|
| Fixed Assets | | | |
| Investments | 9 | 3,293 | 3,011 |
| Total Fixed Assets | | 3,293 | 3,011 |
| Current Assets | | | |
| Debtors | 10 | 82 | 151 |
| Cash at bank and in hand | | 388 | 257 |
| Total Current Assets | | 470 | 408 |
| Creditors: Amounts falling due within one year | 11 | (73) | (21) |
| Net Current Assets | | 397 | 387 |
| Total Assets less Current Liabilities | | 3,690 | 3,398 |
| Net Assets | | 3,690 | 3,398 |
| Funds of the Charity | | | |
| Restricted income funds | 12 | 3,652 | 3,362 |
| Unrestricted income funds | 12 | - | - |
| Endowment funds | 12 | 38 | 36 |
| Total Charity Funds | | 3,690 | 3,398 |

The notes at pages 22 to 37 form part of this account.

The financial statements were approved by the Trustees on 12 June 2019 and signed on its behalf by:

Signed

Name: Shane Devlin (Chief Executive)

Date: 12 June 2019

SOUTHERN HEALTH AND SOCIAL CARE TRUST – CHARITABLE TRUST

FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTES TO THE ACCOUNTS

1. Accounting Policies

1 (a) Basis of preparation

The 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 the Charities Statement of Recommended Practice (SORP) with additional disclosures as required by FRS 102 and with relevant guidance issued by the Department of Health.

Update Bulletin 1 issued February 2016 amended the Charities SORP and a Statement of Cash Flows is now only required for larger charities. Larger charities include those charities with a gross income exceeding £500,000 in the reporting period. The Trust Funds held by the Southern Health and Social Care Trust had a gross income of less than £500,000 during 2018-19 and therefore the Trust Funds are exempt from cash flow preparation.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements have been presented in sterling which is also the functional currency of the Southern Health and Social Care Trust Funds.

The Trust Funds meet the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on a going concern basis.

1 (b) Structure of Funds

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

The major funds held in each of these categories are disclosed in Note 12.

SOUTHERN HEALTH AND SOCIAL CARE TRUST – CHARITABLE TRUST

FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTES TO THE ACCOUNTS

1 (c) 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) probability – where there is reasonable certainty that the incoming resource will be received; and
- iii) measurement – when the monetary value of the incoming resources can be measured with sufficient reliability.

1 (c) (i) Income from donations and legacies

This includes all income received by the Trust Funds that is a gift or bequest made on a voluntary basis, for any purpose.

Legacies are recognised when it is probable that they will be received.

1 (c) (ii) Income from charitable activities

This included income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions specifying the provision of particular goods or services by the charitable funds.

1 (c) (iii) Other Income

This includes income from groups that have undertaken fundraising activities, income from charity vouchers and any other miscellaneous income.

1 (c) (iv) Investment Income

This is income earned from holding assets for investment purposes and includes dividends and interest.

1 (d) 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.

SOUTHERN HEALTH AND SOCIAL CARE TRUST – CHARITABLE TRUST

FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTES TO THE ACCOUNTS

1 (d) (i) Expenditure on raising funds

This includes all expenditure incurred by the Trust Funds on the management of its investment funds.

1 (d) (ii) Expenditure on charitable activities

This includes all expenditure by the Trust Funds in undertaking activities that further its charitable aims for the benefit of its beneficiaries as shown in Note 6. These costs where not wholly attributable, are apportioned between the categories of charitable expenditure.

1 (d) (iii) Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include the Management Fee paid to the Southern Health and Social Care Trust for provision of clerical and administration support. These costs have been allocated between expenditure on charitable activities. The bases on which support costs have been allocated are set out in Note 5.

1 (e) Fixed Asset Investments

Investments are stated at market value as at the Balance Sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year. Details of movements in fixed asset investments during the year are shown in Note 9.

1 (f) 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 those gains or losses arising from increases or decreases in the value of investments that have not been sold (hence unrealised) at the reporting period end. These are calculated as the difference between the carrying value at the year end and opening market value (or purchase date if later).

Unrealised gains and losses are allocated across the appropriate funds (i.e. those funds for which investments are held) according to the closing value of funds at the year-end.

SOUTHERN HEALTH AND SOCIAL CARE TRUST – CHARITABLE TRUST

FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTES TO THE ACCOUNTS

1 (g) Gifts in Kind

Assets given for distribution by the charity are included in the Statement of Financial Activities only when distributed.

In all cases the amount at which the gifts are brought into the 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 Trustees' Annual Report.

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 within Corporate Donations when receivable.

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.

1 (h) Tangible fixed assets

The Trust Funds do not have any tangible fixed assets (2018: £Nil).

1 (i) Debtors

Debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

1 (j) Creditors

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

1 (k) Financial Instruments

Financial assets measured at fair value comprise cash in bank and at hand and Fixed Asset Investments and Financial assets measured at amortised cost comprise other debtors and accrued income, net of bad debt provisions.

There are no financial liabilities measured at fair value. Financial liabilities measured at amortised cost comprise of other creditors

SOUTHERN HEALTH AND SOCIAL CARE TRUST – CHARITABLE TRUST

FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTES TO THE ACCOUNTS

1 (l) Going Concern

There are no material uncertainties about the Trust Funds ability to continue as a going concern.

1 (m) Key Judgements and Assumptions

The Trust Funds make estimates and assumptions concerning the future. The resulting accounting estimate will, by definition, seldom equal the related actual results. The most significant areas of uncertainty that affects the carrying value of assets held by the Trust Funds are the level of investment return and the performance of investment markets.

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SOUTHERN HEALTH AND SOCIAL CARE TRUST – CHARITABLE TRUST

FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTES TO THE ACCOUNTS

2. Analysis of income from Donations and Legacies

| | Unrestricted Funds £000 | Restricted Funds £000 | 2019 Total Funds £000 | 2018 Total Funds £000 |
|----------------------------|-------------------------------|-----------------------------|--------------------------------|--------------------------------|
| Donations from individuals | - | 85 | 85 | 119 |
| Corporate donations | - | 30 | 30 | 25 |
| Legacies | - | 77 | 77 | 2 |
| Other | - | 150 | 150 | 70 |
| Total | - | 342 | 342 | 216 |

3. Gross Investment Income

| | 2019 Total Funds £000 | 2018 Total Funds £000 |
|--|--------------------------------|--------------------------------|
| Gross income earned from: | | |
| Fixed asset equity and similar investments | 119 | 130 |
| Total | 119 | 130 |

4. Expenditure on Raising Funds

| | Restricted Funds £000 | 2019 Total £000 | 2018 Total £000 |
|---------------------------|-----------------------------|-----------------------|-----------------------|
| Investment Management Fee | 14 | 14 | 15 |
| | 14 | 14 | 15 |

SOUTHERN HEALTH AND SOCIAL CARE TRUST – CHARITABLE TRUST
FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTES TO THE ACCOUNTS

5. Analysis of Governance and Support Costs across expenditure

| | Administration Costs £000 | Audit £000 | 2019 Total £000 | 2018 Total £000 |
|-------------------------------|--|-----------------------|--------------------------------|--------------------------------|
| Medical research | - | - | - | (5) |
| Purchase of new equipment | 8 | 1 | 9 | 18 |
| Building and refurbishment | 4 | 1 | 5 | 6 |
| Staff education and welfare | 9 | 2 | 11 | 15 |
| Patient education and welfare | 5 | 1 | 6 | 3 |
| Other | - | - | - | 3 |
| | <u>26</u> | <u>5</u> | <u>31</u> | <u>40</u> |

Administration costs represent a levy of approximately 7.6% of incoming resources for the financial administration of the funds.

Support costs and Governance costs are apportioned pro rata across charitable expenditure.

6. Analysis of Charitable Expenditure

| | Charitable Activities £000 | Support Costs £000 | 2019 Total £000 | 2018 Total £000 |
|-------------------------------|---|-----------------------------------|--------------------------------|--------------------------------|
| Medical research | - | - | - | (32) |
| Purchase of new equipment | 93 | 9 | 102 | 105 |
| Building and refurbishment | 54 | 5 | 59 | 35 |
| Staff education and welfare | 101 | 11 | 112 | 87 |
| Patient education and welfare | 61 | 6 | 67 | 17 |
| Other | 2 | - | 2 | 21 |
| | <u>311</u> | <u>31</u> | <u>342</u> | <u>233</u> |

SOUTHERN HEALTH AND SOCIAL CARE TRUST – CHARITABLE TRUST

FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTES TO THE ACCOUNTS

7. Auditor's Remuneration

The Auditor's remuneration of £5,000 (2018: £5,000) related solely to the audit, with no other additional work undertaken.

8. Trustees' Remuneration

During the year the Trustees received no remuneration or expenses reimbursements (2018: £Nil).

The SHSCT Trust Funds has no employees and so incurred no staff costs (2018: Nil).

9. Analysis of Fixed Asset Investments

Fixed Asset Investments are measured initially at cost and subsequently at fair value (market value) at the balance sheet date.

9.1. Movement in Fixed Asset Investment

| | 2019 £000 | 2018 £000 |
|---------------------------------------|--------------|--------------|
| Market value at 1 April 2018 | 3,011 | 3,070 |
| Acquisition at Cost | 100 | - |
| Gain/(Losses) on revaluation | 182 | (59) |
| Market value at 31 March 2019 | 3,293 | 3,011 |
| Historic cost at 31 March 2019 | 2,023 | 1,923 |

9.2. Market Value as at 31 March 2019

| | Held in UK £000 | 2019 Total £000 | 2018 Total £000 |
|---|-----------------------|-----------------------|-----------------------|
| Investments in a Common Deposit Fund or Investment Fund | 3,293 | 3,293 | 3,011 |
| Total market value of fixed asset investments | 3,293 | 3,293 | 3,011 |

SOUTHERN HEALTH AND SOCIAL CARE TRUST – CHARITABLE TRUST
FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTES TO THE ACCOUNTS

10. Analysis of Debtors

| | 2019 £000 | 2018 £000 |
|--|----------------------------|----------------------------|
| Amounts falling due within one year | | |
| Accrued Income | 15 | 15 |
| Other debtors | 67 | 136 |
| | <u>82</u> | <u>151</u> |

11. Analysis of Creditors

| | 2019 £000 | 2018 £000 |
|--|----------------------------|----------------------------|
| Amounts falling due within one year | | |
| Other creditors | 73 | 21 |

SOUTHERN HEALTH AND SOCIAL CARE TRUST – CHARITABLE TRUST

FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTES TO THE ACCOUNTS

12. Analysis of Trust Funds

Endowment Funds are funds donated to the SHSCT Trust Funds, the capital value of which may be invested and the interest earned thereon may be spent. The capital must be retained intact.

Restricted Funds are funds donated for a specific purpose and donations where the donor has indicated a wish for the donation to be used in a specific way.

12.1. Endowment Funds

| | Fund at 1 April 2018 £000 | Incoming resources £000 | Resources expended £000 | Transfers £000 | Gain £000 | Fund at 31 March 2019 £000 |
|--|------------------------------------|-------------------------------|-------------------------------|-------------------|--------------|-------------------------------------|
| DHH legacy Mrs Hussey Deburgh 2 | 3 | - | - | - | - | 3 |
| Banbridge Community Nursing Fund - CIP | 25 | - | - | - | 2 | 27 |
| Mary Adams Trust CIP | 2 | - | - | - | - | 2 |
| Armagh Community Hospital – Primate Robinson Charity | 3 | - | - | - | - | 3 |
| Other (individually less than 5%) | 3 | - | - | - | - | 3 |
| Endowment funds total | 36 | - | - | - | 2 | 38 |

Restricted Funds

| | Fund at 1 April 2018 £000 | Incoming resources £000 | Resources expended £000 | Transfers £000 | Gain £000 | Fund at 31 March 2019 £000 |
|--------------------------------------|---------------------------------|-------------------------------|-------------------------------|-------------------|--------------|-------------------------------------|
| Other (individually less than 5%) | 2,403 | 428 | (332) | - | 130 | 2,629 |
| Neo- Natal Unit | 423 | 15 | (5) | - | 22 | 455 |
| Mandeville Unit | 536 | 18 | (14) | - | 28 | 568 |
| Total Restricted funds | 3,362 | 461 | (351) | - | 180 | 3,652 |
| Grand Total | 3,398 | 461 | (351) | - | 182 | 3,690 |

The above expenditure excludes the notional audit fee of £5k.

SOUTHERN HEALTH AND SOCIAL CARE TRUST – CHARITABLE TRUST

FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTES TO THE ACCOUNTS

12.2. Comparative figures for Endowment Funds

| | Fund at 1 April 2017 £000 | Incoming resources £000 | Resources expended £000 | Transfers £000 | Losses £000 | Fund at 31 March 2018 £000 |
|--|------------------------------------|-------------------------------|-------------------------------|-------------------|----------------|-------------------------------------|
| DHH legacy Mrs Hussey Deburgh 2 | 3 | - | - | - | - | 3 |
| Banbridge Community Nursing Fund - CIP | 26 | - | - | - | (1) | 25 |
| Mary Adams Trust CIP | 2 | - | - | - | - | 2 |
| Armagh Community Hospital – Primate Robinson Charity | 3 | - | - | - | - | 3 |
| Other (individually less than 5%) | 3 | - | - | - | - | 3 |
| Endowment funds total | 37 | - | - | - | (1) | 36 |

Comparative figures for Restricted Funds

| | Fund at 1 April 2017 £000 | Incoming resources £000 | Resources expended £000 | Transfers £000 | Losses £000 | Fund at 31 March 2018 £000 |
|--------------------------------------|---------------------------------|-------------------------------|-------------------------------|-------------------|----------------|-------------------------------------|
| Other (individually less than 5%) | 2,365 | 273 | (194) | - | (41) | 2,403 |
| Neo- Natal Unit | 431 | 29 | (30) | - | (7) | 423 |
| Mandeville Unit | 521 | 44 | (19) | - | (10) | 536 |
| Total Restricted funds | 3,317 | 346 | (243) | - | (58) | 3,362 |
| Grand Total | 3,354 | 346 | (243) | - | (59) | 3,398 |

The above expenditure excludes the notional audit fee of £5k.

SOUTHERN HEALTH AND SOCIAL CARE TRUST – CHARITABLE TRUST

FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTES TO THE ACCOUNTS

Restricted Funds:

The Restricted Funds listed above represent donations received to support expenditure in the following areas:

- Patient / Client / Relative / Visitor Comfort and Amenity, including enhancement to the physical environment and facilities, entertainment, education and support and the provision of aids, appliances and other equipment to individuals or groups;
- Staff appreciation, to include the funding of general hospitality, social events and celebrations within the “Gifts, Hospitality and Sponsorship Policy”;
- Staff Education and Training and other forms of skill enhancement;
- Up to 5% of the Directorate Fund balance may be used for Academic Research and Development, in areas of interest associated with services directly provided by the Trust. Commercial research will be fully funded by the sponsor organisation;
- Neonatal Fund – This fund provides enhancements to services and amenities associated with new born babies during the first month after their birth; and
- Mandeville Fund - This fund provides enhanced locally based cancer treatment services and treatment for a number of blood disorders. Chemotherapy and numerous clinical procedures are carried out in the Mandeville Unit in addition to supportive therapy and blood transfusions.

SOUTHERN HEALTH AND SOCIAL CARE TRUST – CHARITABLE TRUST
FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTES TO THE ACCOUNTS

12.3 Analysis of Trust Funds

| | Restricted Funds | Endowment Funds | 2019 Total | 2018 Total |
|--------------------------|-------------------------|------------------------|-------------------|-------------------|
| | £000 | £000 | £000 | £000 |
| Fixed asset investments | 3,255 | 38 | 3,293 | 3,011 |
| Cash at bank and in hand | 388 | - | 388 | 257 |
| Current Assets | 82 | - | 82 | 151 |
| Current Liabilities | (73) | - | (73) | (21) |
| | 3,652 | 38 | 3,690 | 3,398 |

13. Comparative figures for the Statement of Financial Activities

| | Unrestricted Funds | Restricted Funds | Endowment Funds | 2018 Total Funds |
|--|---------------------------|-------------------------|------------------------|-------------------------|
| | £000 | £000 | £000 | £000 |
| INCOME AND ENDOWMENTS FROM: | | | | |
| Donations and Legacies | - | 216 | - | 216 |
| Investments | - | 130 | - | 130 |
| Charitable Activities | - | - | - | - |
| Total Income | - | 346 | - | 346 |
| EXPENDITURE ON: | | | | |
| Raising Funds | | | | |
| Investment Management Costs | - | (15) | - | (15) |
| Charitable Activities | - | (233) | - | (233) |
| Total Resources Expended | - | (248) | - | (248) |
| (Losses) on Investment Assets | - | (58) | (1) | (59) |
| Net Movement in Funds | | 40 | (1) | 39 |
| Adjustment to add back: | | | | |
| Notional Audit Fee | - | 5 | - | 5 |
| Net Movement in Funds excluding Notional Audit Fees | - | 45 | (1) | 44 |
| RECONCILIATION OF FUNDS | | | | |
| Fund balances brought forward at 1 April 2017 | - | 3,317 | 37 | 3,354 |
| Fund balances carried forward at 31 March 2018 | - | 3,362 | 36 | 3,398 |

SOUTHERN HEALTH AND SOCIAL CARE TRUST – CHARITABLE TRUST
FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTES TO THE ACCOUNTS

14. Financial Instruments

| | 2019 Total £000 | 2018 Total £000 |
|---|--------------------------------|--------------------------------|
| Financial Assets measured at fair value through the SOFA | 3,681 | 3,268 |
| Financial Assets measured at amortised cost | 82 | 151 |
| | 3,763 | 3,419 |
| | 2019 Total £000 | 2018 Total £000 |
| Financial Liabilities measured at fair value through the SOFA | - | - |
| Financial Liabilities measured at amortised cost | 73 | 21 |
| | 73 | 21 |

Financial assets measured at fair value through the SOFA comprise cash in bank and at hand and Fixed Asset Investments.

Financial assets measured at amortised cost comprise other debtors and accrued income, net of bad debt provisions.

There are no financial liabilities measured at fair value through the SOFA. Financial liabilities measured at amortised cost comprises of other creditors.

15. Transfer between Funds

There were no transfers between funds in the year ended 31 March 2019.

16. Financial Guarantees, Indemnities and Letters of Comfort

The SHSCT Trust Funds has not entered into any financial guarantees, indemnities or provided letters of comfort (2018: £Nil).

17. Investment Management Costs

Expenditure of £14,256 (2018: £15,038) was incurred on portfolio management within NICIFC and is disclosed within Note 5.

SOUTHERN HEALTH AND SOCIAL CARE TRUST – CHARITABLE TRUST
FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTES TO THE ACCOUNTS

18. Related Party Transactions

Board Members (and other senior staff) take decisions both on Trust Funds 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.

Interests in the following organisations were declared by non-executive Directors and recorded on the Trust's Register of Interests. Where an interest is disclosed, the related party is not involved directly in the award of a contract with the related organisation.

The interests declared and the values of the related party transactions were as follows:

Mr Martin McDonald, Director of Northern Ireland Fisheries Harbour Authority. The value of transactions between related parties was £50 donation (1 transaction). Balance outstanding at year end was £Nil.

Mrs Siobhan Rooney, Trustee of Motor Neurone Disease Association. The value of transactions between related parties was £25 (1 transaction) in respect of course attendance. Balance outstanding at year end was £Nil.

The Trust Funds have made revenue and capital payments to the Southern Health and Social Care Trust (Southern (HSC) Trust) where the Trustees are also members of the Trust Board. In 18/19 the Trust Funds paid £45,261 (17-18: £57,688) to the Southern HSC Trust and owed £43,900 (17-18: £Nil) to the Southern HSC Trust as at 31 March 2019. The Trust Funds received £64,324 (17-18: £498) from the Southern HSC Trust during 18-19 and was owed £Nil (17-18: £64,080) from the Southern HSC Trust.

19. Financial Commitments

The Southern Health and Social Care Trust Funds have no contingencies or commitments (2018: £Nil).

SOUTHERN HEALTH AND SOCIAL CARE TRUST – CHARITABLE TRUST

FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTES TO THE ACCOUNTS

20. Ultimate Holding Organisation and Registered Address

The ultimate controlling party of the Trust Funds is Southern HSC Trust. Copies of the 2018/19 Annual Report and Accounts of Southern HSC Trust can be obtained by writing to Director of Finance, Southern HSC Trust.

Registered Address of Trust Funds:
Southern Health and Social Care Trust
Trust Headquarters
Southern College of Nursing
Craigavon Area Hospital
68 Lurgan Road
Portadown
BT63 5QQ

21. Post Balance Sheet Events

There have been no material events after the Balance Sheet date which would have a material effect on the accounts.

22. Date Authorised for Issue

The Accounting Officer authorised the issue of these financial statements on xx xxxx 2019.

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